CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

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OFFICIAL COPY
Public Service Commission
Oo Not Remove From This Office

WS090-18-AR

Anne Lee

Commercial Utilities, Division of Grace and Company, Inc 865 South Lane Avenue Jacksonville, FL 32205-4420

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2018

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GENERAL INSTRUCTIONS

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- Interpret all accounting words and phrases in accordance with the USOA.
- Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

Florida Public Service Commission Division of Economic Regulation 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: YES The utility is in substantial compliance with the Uniform System of Accounts prescribed by 1. the Florida Public Service Commission. YES X 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. YES 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 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 X X (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, 2018

(Exact N	e and Company, Inc		ounty:	Duval
	ame of Utility)			
List below the exact mailing address of th	o utility for a little and t			
List below the exact mailing address of th 865 South Lane Avenue	ie utility for which normal co	rrespondence should be sent:		
Jacksonville, Florida 32205				
Telephone: 904-781-0970				
EM-HALL LOOK		-		
E Mail Address: IncGrace@aol.com		-		
WEB Site: N/A				
10.1		_		
Sunshine State One-Call of Florida, Inc. M	fember Number	CU1024		
Name and address of person to whom corre	espondence concerning this i	eport should be addressed:		
Anne G. Lee, President				
Grace and Company				
865 South Lane Avenue Jacksonville,Florida 32205				
Telephone: 904-781-0970				
relephone. 304-781-0370				
List below the address of where the utility's	hadrand t	•		
865 South Lane Avenue	s books and records are locate	ed:		
Jacksonville,Florida 32205				
Colombonos 004 701 0070				
Telephone: 904-781-0970				
етернопе: 904-781-0970			- total	
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DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THETEC	INIDA PUBLIC SE	ERVICE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Anne G. Lee	President	Grace and Company	General
			Regulatory Matters
Howard E Gene Adams Attorney at Law	Outside Counsel	Pennington PA	Regulatory Matters
John S. Murk CPA	Outside CPA	Ross Hughes & Associates, CPAs PLLC	Tax and Accounting 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.

YEAR OF REPORT December 31, 2018

COMPANY PROFILE

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

A.	Brief company	history.
	The second secon	

- 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 Utilites was organized on April I, 1974 and received Public Service Commission Certificate 164-S on June 4, 1975. Prior to the existance of Commercial Utilites 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 detennined by normal growth and by a moratorium placed by the City of Jacksonville. FL on the construction of new wastewater treatment facilities. On Januray 18, 1991 Commercial Utilites began purchasing water from the City of Jacksonville, FL but continued to distribute the water through existing lines. On August 8, 1992 all the wastewater collecting lines were connected to the Atlee Street wastewater pump station belonging to the City of Jacksonville, FL; however responsibility of the lines and collection of wastwater 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 Januay 27, 1997.
- B. Wastewater
- C. To provide quality wastwater service to the customers within our service area.
- D. Commercial Utilites has two persons on premise to take care of line breaks. replaceing of valves. etc. Major work is contracted out. Billings and contract funtions are performed by two persons.
- E. Currently our growth is somewhat static; however. future growth has been permitted. The City of Jacksonville has extended their lines into propety that we were let to believe was our certifed territory.
- F. Commercial Utilites proposes to reroute some collecion lines to accommodate some land use changes
- G. Commercial Utilities is in the process of connecting sewer lines to 2 restaurants (Church's and Krystals). In 2016 Commercial Utilities is in the process of obtaining the estimated costs for the Contributions in Aid of Construction to be funded by the restaurants. Construction is expected to start in 2018.

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

PARENT / AFFILIATE ORGANIZATION CHART

Current as of	12/31/18
Complete below an organizational chart to The chart must also show the relationship	hat shows all parents, subsidiaries and affiliates of the utility. between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

Grace and Company, Inc.

Commercial Utilities Division of Grace and Company, Inc.

Westside Plaza of Jacksonville LLC a Single member LLC created on 2-15-16 and owned by Grace and Company, Inc

COMPENSATION OF OFFICERS

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Anne G. Lee	President	25%	\$ 28,3
Robert B Grace	Vice President & Secretary	0%	
Walter E Grace III	Vice President	0%	
	-		
(Note all officers are paid by Grace and	Company Inc and a portion of	of the president's salary is alloca	ted
to Commercial Utilities.)			

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Anne G. Lee	President	12	\$
Robert B Grace	Vice President & Secretary	12	
Walter E Grace III	Vice President	12	

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	The same of the sa		
NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
N/A	N/A	\$ N/A	N/A
			IVA

^{*} 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 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)
Anne G. Lee	Grace and Company	D id	Grace and Company
Robert B. Grace	Grace and Company	President Vice President & Secretary	865 S. Lane Ave Grace and Company 865 S. Lane Ave
Walter E Grace III	Grace and Company	Vice President	Grace and Company 865 S. Lane Ave
			*

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

YEAR OF REPORT December 31, 2018

BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER 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 Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES	ES	EXPENSES	S
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d).	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER
	\$ N/A	N/A	\$ N/A	N/A	8 N/A	N/A

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
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment

- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANN (P)urchased (S)old (d)	UAL CHARGES AMOUNT (e)
Grace and Company, Inc	Management and Administrative Oversight	Open		\$
Grace and Company, Inc	Rent of Property	Open		14,400
Grace and Company, Inc	Employee Wages Maintenance	Open		18,703
Grace and Company, Inc	General and Administrative and overhead	Open		52,531

YEAR OF REPORT December 31, 2018

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		'S".)) upplemental	FAIR MARKET VALIIE	(f)	5/u \$	# II/a					
		old or transferred. ase with "P" and sale with " i. ed. (column (c) - column (d) ed. In space below or in a si ir market value.	GAIN OR LOSS	(e)	€						
d Transfer of Assets	ons 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 reported. (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. 	NET BOOK VALUE	(p)	0						
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	The columnar instructions follow:	 (a) Enter name of related party or company. (b) Describe briefly the type of assets purch (c) Enter the total received or paid. Indicate (d) Enter the net book value for each item re (e) Enter the net profit or loss for each item (f) Enter the fair market value for each item (f) Schedule, describe the basis used to calcust 	SALE OR PURCHASE PRICE	(3)	0						
Part II. Specific Instru		transactions to include: uipment d and structures urities	DESCRIPTION OF ITEMS	(a)	N/A						
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	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	NAME OF COMPANY OR RELATED PARTY	(4)	N/A						
	1.	7									

FINANCIAL SECTION

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December 31, 2018

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OT	REF.	THE REAL PROPERTY.	PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	1	YEAR
(a)	(b)	(c)	1	(d)	1	(e)
	UTILITY PLANT	(3)	1-	(4)	+	(6)
101-106	Utility Plant	F-7	\$	749,001	\$	749,001
108-110	Less: Accumulated Depreciation and Amortization	F-8	┨╺┸	480,900	1 "	504,435
			 	100,500	_	304,433
1	Net Plant		\$	268,101	\$	244,566
			-		-	211,500
114-115	Utility Plant Acquisition adjustment (Net)	F-7				0
116 *	Other Utility Plant Adjustments		1 —		-	
	To all visions and			- M. Marine Constant		
	Total Net Utility Plant		\$	268,101	\$	244,566
	OTHER PROPERTY AND INVESTMENTS	T	_		+	
121	Nonutility Property	F-9	\$		\$	0
122	Less: Accumulated Depreciation and Amortization				1-	
					1	
	Net Nonutility Property		\$	0	\$	0
123	Investment in Associated Companies	F-10				0
124	Utility Investments	F-10	-		-	0
125	Other Investments	F-10			1 -	0
126-127	Special Funds	F-10			1 -	0
	Total Other Property & Investments		\$	0	\$	0
	CURRENT AND ACCRUED ASSETS			-		
131	Cash	1 1	\$	13	\$	12,303
132	Special Deposits	F-9			2000	0
133	Other Special Deposits	F-9				0
134	Working Funds				-	
135	Temporary Cash Investments		-			
141-144	Accounts and Notes Receivable, Less Accumulated					
	Provision for Uncollectible Accounts	F-11		17,578		6,645
145	Accounts Receivable from Associated Companies	F-12				0
146	Notes Receivable from Associated Companies	F-12	-			0
151-153	Material and Supplies		-			
161	Stores Expense					
162	Prepayments			(644)		(644)
171	Accrued Interest and Dividends Receivable					
172 *	Rents Receivable					
173 *	Accrued Utility Revenues					
174	Miscellaneous Current and Accrued Assets	F-12				0
	Total Current and Accrued Assets		\$	16,947	\$	18,304

^{*} Not Applicable for Class B Utilities

YEAR OF REPORT December 31, 2018

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
181 182 183 184 185 * 186 187 *	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes	F-13 F-13	\$	\$0
	Total Deferred Debits		\$0	\$0
	TOTAL ASSETS AND OTHER DEBITS		\$ 285,048	\$ 262,870

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

Effective January 1, 2014 the company converted to accrual basis accounting.

December 31, 2018

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL A		-			GUID DE LA
NO.	ACCOUNT NAME	REF. PAGE		PREVIOUS		CURRENT
(a)	(b)	(c)		YEAR		YEAR
	EQUITY CAPITAL	(c)	+-	(d)	-	(e)
201	Common Stock Issued	F-15	\$			2
204	Preferred Stock Issued	F-15	- 1		\$_	0
202,205 *	Capital Stock Subscribed	1-13	┨ -		_	0
203,206 *	Capital Stock Liability for Conversion		1 -		-	
207 *	Premium on Capital Stock		┨ —		1 -	
209 *	Reduction in Par or Stated Value of Capital Stock		1 -		-	
210 *	Gain on Resale or Cancellation of Reacquired		1 -		-	
	Capital Stock	1	ı		1	
211	Other Paid - In Capital		1 –		_	
212	Discount On Capital Stock		┨ —		1 —	
213	Capital Stock Expense		l —		_	
214-215	Retained Earnings	F-16	l	(160.060)	! —	
216	Reacquired Capital Stock	r-10	l –	(468,063)	I —	(515,119)
218	Proprietary Capital		_		l	
	(Proprietorship and Partnership Only)	1			1	
	(1 Top recorsing and 1 arthership Only)					
	Total Equity Capital		\$	(468,063)	\$	(515,119)
	LONG TERM DEBT				+-	
221	Bonds	F-15			1	0
222 *	Reacquired Bonds					
223	Advances from Associated Companies	F-17			l —	0
224	Other Long Term Debt	F-17				0
-	Total Long Term Debt		\$	0	\$	0
	CURRENT AND ACCRUED LIABILITIES				_	
231	Accounts Payable	1 1			l	
232	Notes Payable	F-18				0
233	Accounts Payable to Associated Companies	F-18		0	_	0
234	Notes Payable to Associated Companies	F-18		744,230	-	769,730
235	Customer Deposits	1 10		177,230		709,730
236	Accrued Taxes	W/S-3	_	8,595		
237	Accrued Interest	F-19		0,393		8,259
238	Accrued Dividends	1 1/			-	
239	Matured Long Term Debt					
240	Matured Interest	\top	_			——— I
241	Miscellaneous Current & Accrued Liabilities	F-20				
		+				
	Total Current & Accrued Liabilities		\$	752,825	\$	777,989

^{*} Not Applicable for Class B Utilities

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CAITIAL AIV	_		
NO.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
(a)	(b)	PAGE		YEAR
(4)	DEFERRED CREDITS	(c)	(d)	(e)
251	Unamortized Premium On Debt			
252	Advances For Construction	F-13	\$	\$0
253	Other Deferred Credits	F-20		0
255	Accumulated Deferred Investment Tax Credits	F-21		0
255	Accumulated Deferred investment Tax Credits			
	Total Deferred Credits		\$0	\$0
	OPERATING RESERVES			
261	Property Insurance Reserve		s	©
262	Injuries & Damages Reserve			Ψ
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$0	\$0
1	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 15,440	\$ 0
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	(15,154)	0
	Total Net CIAC		\$ 286	\$0
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -	- 1		1
	Accelerated Depreciation	- 1	\$	s
282	Accumulated Deferred Income Taxes -			·
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$0	\$0
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 285,048	\$ 262,870

December 31, 2018

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME Operating Revenues	F-3(b)	\$	383,079	\$	364,088
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	1 "-	303,077	Ψ-	0
	Net Operating Revenues		\$_	383,079	\$_	364,088
401	Operating Expenses	F-3(b)	\$	372,393	\$	369,397
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	s_	23,471	\$_	23,535
	Net Depreciation Expense		\$_	22,898	\$_	23,249
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)			+	0
407	Amortization Expense (Other than CIAC)	F-3(b)	_		-	0
408	Taxes Other Than Income	W/S-3	_	19,350	-	18,565
409	Current Income Taxes	W/S-3		17,000	-	0
410.1	Deferred Federal Income Taxes	W/S-3	-		-	0
410.11	Deferred State Income Taxes	W/S-3	-		-	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	_		-	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3			-	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3			-	0
	Utility Operating Expenses		\$	414,641	\$	411,211
	Net Utility Operating Income		\$	(31,562)	\$	(47,123)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)				0
413	Income From Utility Plant Leased to Others	` '	_		_	0
414	Gains (losses) From Disposition of Utility Property		_		_	0
420	Allowance for Funds Used During Construction					0
Total Utility	Operating Income [Enter here and on Page F-3(c)]		\$	(31,562)	\$	(47,123)

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

UTILITY NAME: Commercial Utilities, Division of Grace and Con

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 0	\$ 364,088	\$
\$0	\$364,088	\$0
\$ 0	\$ 369,397	\$
0	23,535 286	
\$0	\$23,249	\$0
0 0 0 0 0 0 0 0	0 0 18,565 0 0 0 0	
\$0	\$411,211_	\$0
\$0	\$ (47,123)	\$0
0 0 0	0 0 0	
\$5	(47,123)	\$0

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

December 31, 2018

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR (e)
Total Utilit	ty Operating Income [from page F-3(a)]		\$	(31,562)	\$	(47,123)
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		s		\$	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work				"-	
419	Interest and Dividend Income			0	1 -	0
421	Nonutility Income		1 —		-	
426	Miscellaneous Nonutility Expenses			52	-	67
	Total Other Income and Deductions		\$	52	s	67
408.2	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income				1	
409.2	Income Taxes Income Taxes		\$		\$	
410.2	Provision for Deferred Income Taxes				l	
411.2	Provision for Deferred Income Taxes - Credit				l	
412.2	Investment Tax Credits - Net					
412.3	Investment Tax Credits - Net Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable To Other Income	e	\$	0	\$	0
427	INTEREST EXPENSE					
428	Interest Expense	F-19	\$		\$	0
429	Amortization of Debt Discount & Expense Amortization of Premium on Debt	F-13				0
127	Amortization of Fremium on Debt	F-13				0
	Total Interest Expense		\$	0	\$	00
	EXTRAORDINARY ITEMS					
433	Extraordinary Income		\$		\$	1
434	Extraordinary Deductions				Ĭ *	
409.3	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		\$	0	\$	0_
	NET INCOME		\$	(31,510)	\$	(47,056)

December 31, 2018

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)			STEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	0	\$	749,001
	Less:	1	*		*	742,001
	Nonused and Useful Plant (1)	L				
108	Accumulated Depreciation	F-8		0		504,435
110	Accumulated Amortization	F-8		0		0
271	Contributions in Aid of Construction	F-22		0		0
252	Advances for Construction	F-20				
	Subtotal		\$	0	s	244,566
	Add:	T				
272	Accumulated Amortization of					
	Contributions in Aid of Construction	F-22		0		0
×	Subtotal		\$	0_	\$	244,566
	Plus or Minus:	$\overline{}$		\dashv		
114	Acquisition Adjustments (2)	F-7	(0
115	Accumulated Amortization of			-		
	Acquisition Adjustments (2)	F-7	(0
	Working Capital Allowance (3)			-		0
	Other (Specify):			- [
		- 1		_		
		1 1		-	-	
	RATE BASE		\$0		\$	244,566
	NET UTILITY OPERATING INCOME	\neg	\$ 0	7	\$	(47,123)
				=		(47,123)
АСНІ	EVED RATE OF RETURN (Operating Income / Rate Bas	e)	0.00%	<u>6</u>		-19.27%

NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- Include only those Acquisition Adjustments that have been approved by the Commission. (2)
- 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.

December 31, 2018

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 Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	\$	-202.32% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 302.32% 0.00%	7.82%	-15.82% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 23.64% 0.00%
Total	\$\$	100.00%		7.82%

(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

Current Commission Return on Equity:	7.82%	
Commission order approving Return on Equity:	PSC-11-0138-PAA-SU	
Commission order approving Return on Equity:	PSC-11-0138-PAA-SU	-

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	
Commission order approving AFUDC rate:	

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

Commercial Utilities, Division of Grace and Company, Inc

YEAR OF REPORT December 31, 2018

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

	CAPITAL STRUCTURE	\$ -515,119 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ 254,611
CEEDING	OTHER (1) ADJUSTMENTS PRO RATA (f)		0
ADJUSTMENTS HE LAST RATE PRO	OTHER (1) ADJUSTMENTS SPECIFIC (e)	8	0
TH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)	en	0 0
TH THE METHOD	NON-UTILITY ADJUSTMENTS (C)	es	S 0
CONSISTENT WITH THE	PER BOOK BALANCE (b)	\$ (515,119)	\$ 254,611
	CLASS OF CAPITAL (a)	Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	Total

(1) Explain below all adjustments made in Columns (e) and (f):	Advances from Associated Company - Grace and Company Inc					

December 31, 2018

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$0	\$749,001_	s	\$749,001
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress				0
106	Completed Construction Not Classified				0
	Total Utility Plant	\$0	\$	\$0	\$ 749,001

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, NO. (a)	DESCRIPTION (b)	WATER (c)	T	WASTEWATER (d)		OTHER THAN REPORTING SYSTEMS (e)		TOTAL (f)
114	Acquisition Adjustment	\$	\$		\$		\$_ 	0 0 0
Total Pl	ant Acquisition Adjustments	\$ 0	\$.	0	\$_	0	\$_	0
115	Accumulated Amortization	\$	\$ _		\$_ 		\$	0 0 0 0
Total Ac	ccumulated Amortization	\$ 0	\$_	0	\$_	0	\$	0
Net Acq	uisition Adjustments	\$ 0	\$=	0	\$_	0	\$	0

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

DESCRIPTION (a)		WATER (b)	ASTEWATER	T	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION Account 108 Balance first of year	\$		\$ 480,900	\$	(-)		
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	\$		\$ 23,535	\$_		\$ \$_ -	23,535 0 0 0
Salvage Other Credits (Specify):				-		=	0 0 0
Total Credits Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	\$	0	\$ 23,535	\$	0	\$	23,535 0 0 0 0 0
Total Debits	\$.	0	\$ 0	\$	0	\$	0
Balance end of year	\$	0	\$ 504,435	\$_	0	\$	504,435
ACCUMULATED AMORTIZATION Account 110 Balance first of year	\$		\$	\$		\$	0
Credit during year: Accruals charged to: Account 110.2 (3) Other Accounts (specify):	\$		\$	\$		\$	0 0 0
Total credits Debits during year: Book cost of plant retired Other debits (specify):	\$	0	\$ 0	\$	0 :	<u></u>	0 0 0
Total Debits	\$	0	\$ 0	\$	0 \$	<u> </u>	0
alance end of year	\$	0	\$ 00	\$	0 \$		0

⁽¹⁾ Account 108 for Class B utilities.

⁽²⁾ Not applicable for Class B utilities.

⁽³⁾ Account 110 for Class B utilities.

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

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

DESCRIPTION OF GLOS	EXPENSE	CHARGED OFF DURING YEAR			
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT.	AMOUNT (e)		
	\$		\$		
Total	\$0		\$0		

NONUTILITY PROPERTY (ACCOUNT 121)

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

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)	
	\$	\$	\$	\$ 0 0 0 0	
Total Nonutility Property	\$0	\$0	\$0	\$0	

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	\$0		
OTHER SPECIAL DEPOSITS (Account 133):	\$		
Total Other Special Deposits	\$0		

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

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		\$0
UTILITY INVESTMENTS (Account 124):	\$	\$
Total Utility Investment		\$ 0
OTHER INVESTMENTS (Account 125):	0	
	\$	\$
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Acc	ount 127):	\$
Total Special Funds		\$ 0

December 31, 2018

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 Amounts included in Accounts 142 and 144 should be listed individually

	CRIPTION	id be fisted fildivi	dually.		TOTAL
CUSTOMER ACCOUNTS RECEIVABLE (Account	(a)				(b)
Water	i 141 <i>)</i> .	\$		1	
Wastewater		→ ³	6.615		
Other		 	6,645	1	
Total Customer Accounts Receivable				\$	6,645
OTHER ACCOUNTS RECEIVABLE (Account 142)).			- P	0,043
_ (<i>/·</i>	\$		1	
		-		1	**
		- ·		1	
				1	
Total Other Accounts Receivable				\$	0
NOTES RECEIVABLE (Account 144):		T		- P	
		\$		1	
		T*		1	
Total Notes Receivable				\$	0
Total Accounts and Notes Receivable				\$	6,645
ACCUMULATED PROVISION FOR		T			
UNCOLLECTIBLE ACCOUNTS (Account 143)		1			
Balance first of year		\$			4
Add: Provision for uncollectibles for current year		\$			1
Collection of accounts previously written off		T			- 1
Utility Accounts					
Others					
					- 1
Total Additions		\$	0		
Deduct accounts written off during year:					1
Utility Accounts		1			
Others		1			1
					- 1
Total accounts written off		\$	0		1
Balance end of year				\$	0
TOTAL ACCOUNTS AND NOT	TES RECEIVABLE - NET			\$	6,645
			- 1		

Commercial Utilities, Division of Grace and Company, Inc.

December 31, 2018

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION
(a)

S

TOTAL
(b)

S

Total

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	% % % % % %	
Total		\$0

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$
Total Miscellaneous Current and Accrued Liabilities	\$0

Commercial Utilities, Division of Grace and Company, Inc.

UTILITY NAME:

December 31, 2018

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.

report the net discount and expense of premium separat		
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	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$0	\$0

EXTRAORDINARY PROPERTY LOSSES **ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total Extraordinary Property Losses	\$0

December 31, 2018

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	\$0	\$0
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	\$0

December 31, 2018

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

	The state of the s	TEREST	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			\$0

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

Commercial Utilities, Division of Grace and Company, Inc

UTILITY NAME:

STATEMENT OF RETAINED EARNINGS

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

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		(460.060)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$ \\$	(468,063)
	Total Credits:	\$	0
	Debits:	_ *	
	Total Debits:	\$	0
435	Balance Transferred from Income	\$	(47,056)
436	Appropriations of Retained Earnings:		
	Total Appropriations of Retained Earnings	\$	0
437	Dividends Declared: Preferred Stock Dividends Declared	_	
438	Common Stock Dividends Declared	- =	
	Total Dividends Declared	\$	0
215	Year end Balance	\$	(515,119)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Farnings	\$	0
	lined Earnings	\$	(515,119)
Notes to S	tatement of Retained Earnings:	-	

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$0

OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	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			\$ 0
		1	

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

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

NOTES PAYABLE ACCOUNTS 232 AND 234

		TEREST	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):	% % % %		\$
Total Account 232	%		\$0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	% 		\$
Total Account 234			\$0

^{*} 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 Associated Company (Grace and Company, Inc.)	\$ 769,730
Total	\$

YEAR OF REPORT December 31, 2018

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

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION	BALANCE AGE	INTE DI DI	INTEREST ACCRUED DURING YEAR	INTEREST	
OF DEBIT (a)	OF YEAR (b)	DEBIT (c)	AMOUNT (d)	PAID DURING YEAR (e)	BALANCE END OF YEAR
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	SS		S S S S S S S S S S S S S S S S S S S	8	
Total Account 237.1	9		S 0	0 \$	9
ACCOONT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427	8		€9.
Total Account 237.2	0 \$		0	0	0
Total Account 237 (1)	0 8		0	8	\$
		237	9	(1) Minch counce to F.	
Less Capitalized Interest Portion of AFUDC:				(1) intust agree to r-2 (a), Beginning and Ending Balance of Accrued Interest.	roust agree to r-2 (a), beginning and Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	3 (c), Current
Net Interest Expensed to Account No. 427 (2)			0 8		

YEAR OF REPORT December 31, 2018

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

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

	-	-	_	_		7
BALANCE END OF YEAR	(p)		S			0
DESCRIPTION - Provide itemized listing	(a)					Total Miscellaneous Current and Accrued Liabilities

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

ACCOUNT 232	BALANCE DEBITS	BEGINNING ACCT. OF YEAR DEBIT AMOUNT CREDITS OF YEAR (b) (c) (d) (e) (f)	φ	s 0 s 0 s
		NAME OF PAYOR * (a)		Total

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

December 31, 2018

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):	\$	\$0
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$0
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

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	\$0	\$15,440_	\$	\$15,440_
Add credits during year:	\$0	\$0	\$	\$0_
Less debit charged during the year	\$0	\$15,440	\$	\$15,440
Total Contribution In Aid of Construction	\$0	\$0	\$0	\$0

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	\$0	\$15,154_	\$	\$15,154_
Debits during the year:	\$	\$286_	\$	\$
Credits during the year	\$0	\$15,440_	\$	\$15,440
Total Accumulated Amortization of Contributions In Aid of Construction	\$0	\$0	\$0	\$0

December 31, 2018

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

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal 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)	\$ (47,056
Reconciling items for the year:		
Taxable income not reported on books:		
Prior Year Accounts Receivable		1757
Current Year Deposits		0.00
Deductions recorded on books not deducted for return:		
Book Depreciation		18,808
Book Amortization Intangible Plant		4,728
Current Year Accrued Taxes		8,259
Income recorded on books not included in return:		
Amortizattion of Contrib in aid Contruct		(285)
Current Year Accounts Receivable		(6,644)
Deduction on return not charged against book income:		
Tax Depreciation Prior Year Accrued Taxes		(12,557)
r nor 1 car Accrued 1 axes		(8,595)
ederal tax net income		\$(25,765)

Computation of tax:

Note during 2014 the company converted from cash to accrual for book purposes. For tax they remain on cash basis reporting.

WATER OPERATION SECTION

Note:

This utility is a wastewater only Service; therefore, Pges W-1 throught W14 have been omitted from this report.

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WASTEWATER OPERATION SECTION

December 31, 2018

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those is under the same tariff should be assigned a group number. Each individual system should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the group number assessment of the wastewater engineering schedules (S-11 through S-13) must be filed for each All of the following wastewater pages (S-2 through S-13) should be completed for by group number.	n which has not been consoloup in total. n system in the group.	nsolidated lidated
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Commercial Utillities / Duval	164-S	1
		,

		ME:

Commercial Utilities, Division of Grace and Company, Inc

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	WA	STEWATER UTILITY (d)	
101	Utility Plant In Service	S-4(a)	\$	749,001
	Less: Nonused and Useful Plant (1)	5 1(4)		742,001
108	Accumulated Depreciation	S-6(b)	1 —	504,435
110	Accumulated Amortization	F-8	1	0
271	Contributions in Aid of Construction	S-7	1 —	0
252	Advances for Construction	F-20		
	Subtotal		\$	244,566
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$	0
	Subtotal		\$	244,566
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	 —	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	
	Working Capital Allowance (3) Other (Specify):		=	
	WASTEWATER RATE BASE		\$	244,566
WASTE	EWATER OPERATING INCOME	S-3	\$	(47,123)
ACHI	EVED RATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)		-19.27%

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.

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WA	ASTEWATER UTILITY (d)
1	TILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$	364,088
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)		0
	Net Operating Revenues		\$	364,088
401	Operating Expenses	S-10(a)	\$	369,397
403	Depreciation Expense	S-6(a)		23,535
	Less: Amortization of CIAC	S-8(a)		286
406	Net Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	F.7	\$	23,249
407	Amortization of Chiniy Frank Acquisition Adjustment Amortization Expense (Other than CIAC)	F-7		
408.10	Taxes Other Than Income	F-8		0
	Utility Regulatory Assessment Fee		↓	16,384
408.11	Property Taxes		┦	2,181
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	18,565
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		\$	411,211
	Utility Operating Income		\$	(47,123)
	Add Back:	1		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$	0
413	Income From Utility Plant Leased to Others		1	
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		1	
			1	-
	Total Utility Operating Income		s	(47,123)

Commercial Utilities, Division of Grace and Company, Inc

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

	CURRENT	YEAR	S	0 \$	0	0	\$ 897	0	414 799	110 525	0	2 492					54 246				C				161 042	101,012								0	\$ 749,001
SI		RETIREMENTS	(e)	65																															0
PLANT ACCOUNT		ADDITIONS	(p)	S																															0 \$
WASTEWATER UTILITY PLANT ACCOUNTS	PREVIOUS	YEAR	(c)	S			5,897	0	414,799	110,525	0	2,492	0	0	0	0	54,246	0	0	0	0	0	0	0	161,042										\$ 749,001
WASTE		ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures 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 and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	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 Wastewater Plant
	ACCT.	NO.	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398	

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

YEAR OF REPORT December 31, 2018

Commercial Utilities, Division of Grace and Company, Inc

SYSTEM NAME / COUNTY:

UTILITY NAME:

Duval County

WASTEWATER UTILITY PLANT MATRIX

Г					Т			- Annual		_				_	_		_				_	_	-	_	_	_	_		_	_		_				_		_
7		CENERAL	PLANT	9		2																															\$	
9.	RECLAIMED	DISTRIBUTION	PLANT	9	3																	200															0	
s:	RECLAIMED	TREATMENT	PLANT	(1)	S																																0	
4.	TREATMENT	AND	DISPOSAL	(i)	S																																0	
.3	SYSTEM	PUMPING	PLANT	(i)	S													54 246								5 457											\$ 59,703	
.2		COLLECTION	PLANT	(h)				5.897		414.799	110,525		2,492																								\$ 533,713	
-		INTANGIBLE	PLANT	(g)	8																					155,585											\$ 155,585	
			ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures 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 and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellancous 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 Wastewater Plant	
		ACCT.	NO.	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398			

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

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

SYSTEM NAME / COUNTY:

Duval 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	32		3.13%
355	Power Generation Equipment			
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
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	30		3.33%
371	Pumping Equipment			l ———
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	18		5.56%
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			

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

YEAR OF REPORT December 31, 2018

Commercial Utilities, Division of Grace and Company, Inc

SYSTEM NAME / COUNTY:

UTILITY NAME:

Duval County

	TOTAL	CREDITS	(d+e)	(£)	\$ 184	0	13,736	2,705	0	71	0	0	0	0	1.808	0	0	0	0	0	0	5.031	0	0	0	0	0	0	0	0	0	\$ 23,535
DEPRECIATION		OTHER	CREDITS *	(e)	S																											0 \$
R ACCUMULATED			ACCRUALS	(d)	\$ 184		13,736	2,705		71					1,808							5,031										\$ 23,535
IN WASTEWATE	BALANCE	AT BEGINNING	OF YEAR	(c)	\$ 1,369	0	261,730	33,021	0	1,886	0	0	0	0	42,104	0	0	0	0	0	0	140,790	0	0	0	0	0	0	0	0	0	\$ 480,900
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION			ACCOUNT NAME	(b)	Structures 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/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	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 Depreciable Wastewater Plant in Service
		ACCT.	NO.	(a)	354	355	360	361	362	363	364	365	366	367	370	371	374	375	380	381	382	389	390	391	392	393	394	395	396	397	398	Total De

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

Commercial Utilities, Division of Grace and Company, Inc

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

		COST OF		COSTOF	CIVILON	
				DEMONAL		
٧٠٠				KEMOVAL	LOTAL	BALANCE AT
ACCI.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
.0v	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(3)	(b)	(g)	(h)	9	9	3
354	Structures and Improvements	55	S	s	0 \$	1 553
355	Power Generation Equipment					
360	Collection Sewers - Force					275 466
361	Collection Sewers - Gravity					35 776
362	Special Collecting Structures					07,50
363	Services to Customers					1 057
364	Flow Measuring Devices					0
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					43 012
371	Pumping Equipment					212,01
374	Reuse Distribution Reservoirs					
375	Reuse Transmission/Distribution Sys.					
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					145 821
390	Office Furniture and Equipment					120,01
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				0	
Total D	Total Denreciable Wastewater Plant in Service	s	6			
					0	\$ 504,435

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

S-6(b) GROUP

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Commercial Utilities, Division of Grace and Company, Inc

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY:

Duval	County			

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)		EWATER (c)
Balance first of year		\$	15,440
Add credits during year: Contributions received from Capacity,			
Main Extension and Customer Connection Charges	S-8(a)	s	0
Contributions received from Developer or			
Contractor Agreements in cash or property	S-8(b)		0
Total Credits		\$	0
Less debits charged during the year (All debits charged during the year must be explained below)		\$	15,440
Total Contributions In Aid of Construction		\$	0

Explain all debits charged to Account 2/1 during the year below:
Contributions from 1991 expired and retired - fully amortized and written off.

YEAR	OF	REP	ORT
I TOTAL	Or	KISI	OKI

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

SYSTEM NAME / COUNTY:

Duval 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)
		\$	\$ 0 0 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WAS	TEWATER (b)
Balance first of year	\$	15,154
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$	286
Total debits	\$	286
Credits during the year (specify): Retirement	\$	15,440
Total credits	s	15,440
Balance end of year	\$	0

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Commercial Utilities, Division of Grace and Company, Inc

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

WASTEWATER 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		0

YEAR	OF	REP	ORT
YEAR	OF	KEP	OK.

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	WASTEWATER SALES			No.
	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	0	0	so
	Measured Revenues:			
522.1	Residential Revenues	1		
522.2	Commercial Revenues			364,088
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$364,088
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	0	0	\$364,088
3	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowa	nce for Funds Prudently Inv	ested or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	Total Other Wastewater Revenues			\$0

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

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Commercial Utilities, Division of Grace and Company, Inc

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	1
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:		1 - 2	1
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities		e e	
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$0
	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	0	0	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$0
	Total Wastewater Operating Revenues			\$364,088

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

YEAR OF REPORT

December 31, 2018

Commercial Utilities, Division of Grace and Company, Inc

UTILITY NAME:

Duval County SYSTEM NAME / COUNTY:

MAINTENANCE TREATMENT & DISPOSAL EXPENSES -9. \odot S 229,973 OPERATIONS 229,973 **TREATMENT** & DISPOSAL EXPENSES -'n 3 69 MAINTENANCE 0 EXPENSES -PUMPING (g es I WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX 0 OPERATIONS EXPENSES -PUMPING 69 MAINTENANCE 0 COLLECTION EXPENSES-(e) 0 COLLECTION OPERATIONS EXPENSES-9 69 369,397 28,366 18,703 14,400 6,222 4,373 0 0 0 229,973 52,531 831 13,998 CURRENT YEAR 3 69 Directors and Majority Stockholders - Amortization of Rate Case Expense Regulatory Commission Exp.-Other Contractual Services - Accounting Contractual Services-Engineering Regulatory Commission Expenses Employee Pensions and Benefits Salaries and Wages - Employees Rental of Building/Real Property Contractual Services - Mgt. Fees Contractual Services - Testing ACCOUNT NAME Salaries and Wages - Officers, Purchased Sewage Treatment Insurance - Workman's Comp. Contractual Services - Other Contractual Services - Legal Insurance - General Liability Total Wastewater Utility Expenses Fuel for Power Production Sludge Removal Expense Transportation Expenses Miscellaneous Expenses Materials and Supplies Rental of Equipment Advertising Expense Insurance - Vehicle Bad Debt Expense Purchased Power Insurance - Other Chemicals ACCT. NO. 701 704 715 711 716 718 720 732 733 735 736 742 (a) 731 750 756 757 759 260 758 167 775 992 770

S-10(a)

GROUP

Commercial Utilities, Division of Grace and Company, Inc

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY:

· UTILITY NAME:

Duval County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		_				_																							
.12 RECLAIMED WATER DISTRIBUTION	EXPENSES- MAINTENANCE	8																										0	
RECLAIMED WATER DISTRIBUTION FYDENGES	OPERATIONS (n)	\$																					3					0	
.10 RECLAIMED WATER TREATMENT EXPENSES.	MAINTENANCE (m)	64																										0	
.9 RECLAIMED WATER TREATMENT EXPENSES.	OPERATIONS (I)	s																										0 8	
.8 ADMIN. & GENERAL	EXPENSES (k)	\$ 18,703	28,366					0		6,222	4,373	52 531			14 400	001,11											13,998	\$ 138,593	
CUSTOMER ACCOUNTS	EXPENSE (j)	€9																								831		\$ 831	
	ACCOUNT NAME (b)	Salaries and Wages - Employees Salaries and Wages - Officers,	Directors and Majority Stockholders Employee Pensions and Benefits	Purchased Sewage Treatment Studge 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 Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
ACCT.	NO.	703	704	710	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	766		767	170	775	Tota	

S-10(b) GROUP

December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	OF WATER METERS (d)	EQUIVALENTS (c x d) (e)
	1.0		
Displacement			0
			0
Displacement			8
Displacement or Turbine			30 40
Displacement, Compound or Turbine			88
Displacement			15
Compound	16.0		0
Turbine	17.5		
Displacement or Compound	25.0		50
Turbine	30.0		0
Displacement or Compound	50.0		0
Turbine	62.5		0
Compound	80.0		0
Turbine	90.0		0
Compound	115.0		0
Turbine	145.0		0
urbine	215.0		
	Displacement Displacement Displacement Displacement Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Compound Turbine Compound	1.0 1.0 1.0 Displacement 1.0 Displacement 1.5 Displacement 2.5 Displacement 5.0 Displacement 5.0 Displacement 15.0 Compound 16.0 Turbine 17.5 Displacement 1	(b) (c) (d) 1.0 Displacement 1.0 Displacement 1.5 5 Displacement 2.5 12 Displacement or Turbine 5.0 8 Displacement, Compound or Turbine 8.0 11 Displacement 15.0 1 Compound 16.0 Turbine 17.5 Displacement or Compound 25.0 2 Furbine 30.0 Displacement or Compound 50.0 Furbine 62.5 Compound 80.0 Turbine 90.0 Compound 15.0 Turbine 15.0

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 treated (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 per day.

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

ERC Calculation:

The total number of customers (39) or total volume of fluid passing through the wastewater collection system has not changed significantly from prior years' annual reports.

S-11	
GROUP	
SYSTEM	

MEAD	OF	DEDC	TOT
YEAR	UF	KEPC	IXI

Commercial Utilities, Division of Grace and Company, Inc

December 31, 2018

SYSTEM NAME / COUNTY:

Duval County

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	Not Applicable - Please see respon	nsc below	
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.

Commercial Utilities is a pass-through wholesaler for wastewater and purchases capacity for treatment from the Jacksonville Electric Authority. Commercial Utilities does not operate a treatment plant.

December 31, 2018

SYSTEM NAME / COUNTY:

UTILITY NAME:

Duval County

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supp	plied where necessary.
Present number of ERCs* now being served	231
2. Maximum number of ERCs* which can be served	310
3. Present system connection capacity (in ERCs*) using existing lines	310
4. Future connection capacity (in ERCs*) upon service area buildout	310
5. Estimated annual increase in ERCs* (1) 1" Line and (1) 1.5" Line	8
6. Describe any plans and estimated completion dates for any enlargements or improvements of Additional 4" force main to be constructed and tied into existing transmissio lines to accommod	of this system ate Churchs and Krystals.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and provided to each, if known.	d the amount of reuse
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	N/A
If so, when?	
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
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?	
12. Department of Environmental Protection ID # PWS-ID2160226	

S-13
GROUP ____
SYSTEM ___

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

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

Company: Commercial Utilities, Division of Grace and Company Inc For the Year Ended December 31. 2018

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue: Unmetered Water Revenues (460) Total Metered Sales (461.1 - 461.5)	\$	\$	\$
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)			
otal Water Operating Revenue	\$	\$	\$
ESS: Expense for Purchased Water from FPSC-Regulated Utility			
let Water Operating Revenues	\$	\$	\$
xplanations:			

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 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 Wastewater Operations Class A & B

Company: Commercial Utilities, Division of Grace and Company Inc For the Year Ended December 31, 2018

(a)	(b)	(c)	(1)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	(d) Difference (b) - (c)
Gross Revenue: Total Flat-Rate Revenues (521.1 - 521.6)	\$		\$
Total Measured Revenues (522.1 - 522.5)	364088	364088	
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)			
Fotal Wastewater Operating Revenue	364088	364088	
ESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
let Wastewater Operating Revenues	364088	364088	

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).