### CLASS "A" OR "B"

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

tevende of More Than \$200,000 Each

### ANNUAL REPORT

OF

### COMMERCIAL UTILITIES, DIVISION OF GRACE & COMPANY, INC.

Exact Legal Name of Respondent

164-S Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

RECEIVED

APR 28 2000

Florida Public Service Commission Division of Water and Wastewater

### GENERAL INSTRUCTIONS

- 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.
- For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable".
   Do not omit any pages.
- 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
- 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.
- 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.
- 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 Water and Wastewater 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0873

The fourth copy should be retained by the utility.

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### EXECUTIVE SUMMARY

YEAR OF REPORT December 31, 1999

### CERTIFICATION OF ANNUAL REPORT

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

NOTICE:

left of the signature.

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.

officers. The items being certified by the officer should be indicated in the appropriate area to the

### ANNUAL REPORT OF

YEAR OF REPORT December 31, 1999

COMMERCIAL	UTILITIES County: I	Duval
	(Exact Name of Utility)	- Total
List below the exa	act mailing address of the utility for which normal correspondence should be sent:	
865 South Lane A	Avenue	
Jacksonville, Flor	ida 32205	
Telephone:	700A) 701 0070	
reiephone.	(904) 781-0970	
E Mail Address:	N/A	
WEB Site:	N/A	
Sunshine State O	ne-Call of Florida, Inc. Member Number N/A	
Name and addres Elroy C. Grace, P	is of person to whom correspondence concerning this report should be addressed:	
GRACE & COM		
865 South Lane		
Jacksonville, Flor	rida 32205	
Telephone: (904	) 781-0970	
List below the ad	dress of where the utility's books and records are located:	
865 South Lane	Avenue	
Jacksonville, Flor		
Telephone: (904	781-0970	
List below any gr	roups auditing or reviewing the records and operations:	
N/A		
107		
Check the approp	priate business entity of the utility as filed with the Internal Revenue Service	
Indiv	vidual Partnership Sub S Corporation 1120 Corporation	
List below every of the utility:	corporation or person owning or holding directly or indirectly 5% or more of the voting securities	s
		Percent
	Name	Ownership
1.	Elroy C. Grace	30
2.	Walter E. Grace	20
3.	Forbes D. Grace	20
4.	Robert B. Grace	30
5. 6.		
7.		
8.		
9.		
10		

UTILITY NAME:

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

THEF	LORIDA PUBLIC SE	RVICE 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
Norman F. Mears	Consultant	Rhema Business Services, Inc.	General Regulatory Matters

<sup>(1)</sup> Also list appropriate legal counsel, accountants and others who may not be on general payroll.

<sup>(2)</sup> Provide individual telephone numbers if the person is not normally reached at the company.

<sup>(3)</sup> Name of company employed by if not on general payroll.

### COMPANY PROFILE

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

A.	Brief company history.
----	------------------------

B. Public services rendered.

C. Major goals and objectives.

Major operating divisions and functions.

E. Current and projected growth patterns.

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 PSC certification, water and wastewater treatment was available to our land tenents from our own water and wastewater treatment plants. Our utility growth has been determined by normal growth and by a moratorium placed by the city on construction of new wastewater treatment facilities. On January 18, 1991, Commercial Utilities began purchasing water from the City of Jacksonville but continued to distribute it through our lines. On August 8, 1992, all of our wastewater collecting lines were connected to the Atlee Street wastewater pump station belonging to the City of Jacksonville; however, the responsibility of the lines and collection of wastewater remains with Commercial Utilities. By Order No. PSC-97-0094-FOF-WU, the commission acknowledged the exempt status of the water division and cancelled Certificate No. 219-W on January 27, 1997.

- B. Wastewater
- C. To provide quality wastewater service to the customers within our service area
- 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 negotiation functions are performed by two persons.
- E. Currently our growth is somewhat static; however, future growth has been permitted. The City of Jacksonville has recently extended their lines into property that we were led to believe was our certificated territory.
- F. Commercial Utilities proposes to reroute some collection lines to accommodate some land use changes

### PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 1999

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).

Grace & Company, Inc.		
	]	
Commercial Utilities Division of Grace & Company, Inc.		
	1	

December 31, 1999

### COMPENSATION OF OFFICERS

TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
President		s 27,373
Vice President		0
Vice President		12,087
Secretary/Treasurer		0
	President  Vice President  Vice President	President  Vice President  Vice President

### COMPENSATION OF DIRECTORS

Elroy C. Grace  Wlater E. Grace  Forbes D. Grace  Robert B. Grace	(d)
Forbes D Grace	s 27,37
Robert B. Grace	12,08

December 31, 1999

### 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 In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
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.

December 31, 1999

### 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, Inc.
		Treaten	865 South Lane Avenue Jacksonville, FL 32205
Forbes D. Grace	Commercial Utilities	Co-owner, Service Director	Grace & Company, Inc.
			865 South Lane Avenue Jacksonville, FL 32205
Walter E. Grace	Grace & Company	Director	Grace & Company, Inc.
			865 South Lane Avenue Jacksonville, FL 32205
Robert B. Grace	Grace & Company	Director	Grace & Company, Inc.
			865 South Lane Avenue Jacksonville, FL 32205

YEAR OF REPORT December 31, 1999

UTILITY NAME: COMMERCIAL UTILITIES

## BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

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 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, Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and I or wastewater service. revenue and expenses segregated out as nonutility also.

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

### 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

OR RELATED PARTY NAME OF PRODUCT EFFECTIVE DATES (S)old AMOUNT (a) (b) (c) (d) (e)	DESCRIPTION		CONTRACT OR		AL CHARGES
Administrative					
Administrative	Grace & Company, Inc.	Management &	Open	Sold S	61,469
Overhead					01,100
		Overhead		-	

YEAR OF REPORT December 31, 1999

# UTILITY NAME: COMMERCIAL UTILITIES

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		with "S". nn (d)) in a supplemental	FAIR MARKET VALUE (f)	S N/A
		<ul> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li> <li>(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.</li> </ul>	GAIN OR LOSS (e)	S N/A
nd Transfer of Assets	tions follow:	<ul> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and 3 (d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item reported.</li> <li>(f) Enter the fair market value for each item reported. In space below schedule, describe the basis used to calculate fair market value.</li> </ul>	NET BOOK VALUE (d)	S N/A
ions: Sale, Purchase ar	<ol> <li>The columnar instructions follow:</li> </ol>	<ul> <li>(a) Enter name of rel</li> <li>(b) Describe briefly t</li> <li>(c) Enter the total res</li> <li>(d) Enter the net boo</li> <li>(e) Enter the net prof</li> <li>(f) Enter the fair mat</li> <li>schedule, describe</li> </ul>	SALE OR PURCHASE PRICE (c)	S N/A
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets		furansactions to include quipment and structures ecurities stock dividends	DESCRIPTION OF ITEMS (b)	N/A
	<ol> <li>Enter in this part all transactions relating to the purchase, sale, or transfer of assets</li> </ol>	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 (a)	N/A

## FINANCIAL SECTION

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR (e)
101-106	UTILITY PLANT		Τ		$\top$	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
108-110	Utility Plant	F-7	<b>S</b> _	536,990	8_	550,266
108-110	Less: Accumulated Depreciation and Amortization	F-8	╄	187,838	1	207,609
	Net Plant		s_	349,152	s_	342,657
114-115	Utility Plant Acquisition adjustment (Net)	F-7	╁		╁	
116 •	Other Utility Plant Adjustments		1		1-	
	Total Net Utility Plant		s _	349,152	s	342,657
	OTHER PROPERTY AND INVESTMENTS		+		+	
121	Nonutility Property	F-9	k	127.068	k	127,068
122	Less: Accumulated Depreciation and Amortization					127,000
	Net Nonutility Property		k	127,068		127,068
123	Investment In Associated Companies	F-10	f	1273/00	+	1=7,3/632
124	Utility Investments	F-10	1 -		1 -	
125	Other Investments	F-10	1 -		1 -	
126-127	Special Funds	F-10	1-		1 -	
	Total Other Property & Investments		s	127,068	s	127,068
121	CURRENT AND ACCRUED ASSETS		T		$\top$	
131	Cash		5	85,207	S	83,70
132	Special Deposits	F-9	1 -			
133	Other Special Deposits	F-9	1			
134	Working Funds		1			
141-144	Temporary Cash Investments		-		1	
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F				
145	Accounts Receivable from Associated Companies	F-11 F-12	- 1 -		-	
146	Notes Receivable from Associated Companies	F-12	-		1 -	
151-153	Material and Supplies	F-12	- 1		1 -	
161	Stores Expense	-	- 1		1 -	
162	Prepayments				1 -	
171	Accrued Interest and Dividends Receivable	_	-		-	
172 •	Rents Receivable		1 -		1 -	
173 •	Accrued Utility Revenues		1-		-	
174	Misc. Current and Accrued Assets	F-12	1-	****	1 -	
	Total Current and Accrued Assets		s	85,207	s	83,70

Not Applicable for Class B Utilities

YEAR OF REPORT December 31, 1999

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DERITS

NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	(4,000)	EVIOUS YEAR (d)		CURRENT YEAR (e)
181	DEFERRED DEBITS					
182	Unamortized Debt Discount & Expense Extraordinary Property Losses	F-13	S		s	
183	Preliminary Survey & Investigation Charges	F-13		41,022	-	35,369
184	Clearing Accounts				1-	
185 •	Temporary Facilities		-		-	
186	Misc. Deferred Debits	F-14	-		1 -	
187 •	Research & Development Expenditures	1	-		1 -	
190	Accumulated Deferred Income Taxes				1=	
	Total Deferred Debits		\$	41,022	s_	35,369
	TOTAL ASSETS AND OTHER DEBITS		s	602,449	8	588,79

<sup>·</sup> Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET	
The space below is provided for important notes regarding the balance sheet	
	_

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT. NO.	EQUITY CAPITAL AN	REF.	PREVIOUS YEAR	CURRENT
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL	1 1	(6)	(6)
201	Common Stock Issued	F-15 S	s	
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	128,471	117,028
216	Reacquired Capital Stock			***************************************
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital	s	128,471	s 117,028
	LONG TERM DEBT			
221	Bonds	F-15		
222 •	Reacquired Bonds			
223	Advances from Associated Companies	F-17	446,656	
224	Other Long Term Debt	F-17		
	Total Long Term Debt	s	446,656	s
231	CURRENT AND ACCRUED LIABILITIES Accounts Payable			
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		448,350
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		***************************************	
236	Accrued Taxes	W/S-3	15,879	12,546
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
	Total Current & Accrued Liabilities		15,879	S 460,89

<sup>·</sup> Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR (e)
	DEFERRED CREDITS		$\overline{}$	- X-Z	1	(7)
251	Unamortized Premium On Debt	F-13	s		6	
252	Advances For Construction	F-20	1		-	
253	Other Deferred Credits	F-21	1 -		-	
255	Accumulated Deferred Investment Tax Credits				_	
	Total Deferred Credits		s _		s _	
	OPERATING RESERVES	T	<del>                                     </del>		+	
261	Property Insurance Reserve		k		k	
262	Injuries & Damages Reserve		-		۲-	
263	Pensions and Benefits Reserve	1	-		-	
265	Miscellaneous Operating Reserves	1	-		-	
	Total Operating Reserves		s		s	
	CONTRIBUTIONS IN AID OF CONSTRUCTION	T			+	
271	Contributions in Aid of Construction	F-22	k	15,440	k	15,44
272	Accumulated Amortization of Contributions		1-			15,44
	in Aid of Construction	F-22		3,997		4.56
	Total Net C.I.A.C.		s	11,443	S	10,87
	ACCUMULATED DEFERRED INCOME TAXES	T -	$\vdash$		+	
281	Accumulated Deferred Income Taxes -		1			
	Accelerated Depreciation		k		k	
282	Accumulated Deferred Income Taxes - Liberalized Depreciation				ľ	
283	Accumulated Deferred Income Taxes - Other		1 -		-	
	Total Accumulated Deferred Income Tax		s _		s _	
	TOTAL EQUITY CAPITAL AND LIABILITIES			602,449		588,79

December 31, 1999

### COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	NO. ACCOUNT NAME (a) (b)			PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME			and the second second	Т	
469, 530	Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	S	350,194	s _	278,808
409, 330	Less: Guaranteed Revenue and AFPI	F-3(b)	_		_	
	Net Operating Revenues		s	350,194	8_	278,808
401	Operating Expenses	F-3(b)	s	242,486	5	187,215
403	Depreciation Expense:	F-3(b)		10.221	T	10.22
	Less: Amortization of CIAC	F-22	P -	19,221	P	19,771
	This training of the	F-22	-	3/1	+	571
	Net Depreciation Expense		s	18,650	\$ _	19,200
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	$\vdash$		+	
407	Amortization Expense (Other than CIAC)	F-3(b)	-	5,653	1	5.65
408	Taxes Other Than Income	W/S-3	1	16,613	1 -	13.28
409	Current Income Taxes	W/S-3	1 -	6,635	1	1.57,22.55
410.10	Deferred Federal Income Taxes	W/S-3			1	
410.11	Deferred State Income Taxes	W/S-3	1			
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	1		1 -	
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	1			
412.11	Investment Tax Credits Restored to Operating Income	W/S-3				
	Utility Operating Expenses		s	290,037	s	225,34
	Net Utility Operating Income		s_	60,157	s	53,46
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	$\vdash$		+	
413	Income From Utility Plant Leased to Others		1 -			
414	Gains (losses) From Disposition of Utility Property		1		-	
420	Allowance for Funds Used During Construction		1 -		-	
Total Utilit	y Operating Income [Enter here and on Page F-3(c)]		s	60,157	5	53,46

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

### COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 • (f)		VASTEWATER CHEDULE S-3 * (g)	OTHER THAN KEPORTING SYSTEMS (b)			
	s	278,808	s _			
s	s	278,808	s _			
S	s	187,215	s			
		19,771 571	-			
S	s	19,200	s_			
		5,653 13,280				
S	s	225,348	S			
s	s _	53,460	s			
	-		-			
s	s	53,460	s =			

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

### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	O. ACCOUNT NAME PAGE			REVIOUS YEAR (d)	(	URRENT YEAR (e)
Total Utility	Operating Income [from page F-3(a)]		s	60,157	s	53,460
OTHER INCOME AND DEDUCTIONS  Revenues-Merchandising, Jobbing, and Contract Deductions						
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-		ļ —	
419	Interest and Dividend Income		1	2,671	I	4.347
421	Nonutility Income		-	16,456		4,547
426	Miscellaneous Nonutility Expenses					17,449
	Total Other Income and Deductions		s	19,127	s	(13,102
408.20	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income	T			t	
409.20	Income Taxes	_	₽		P	
410.20	Provision for Deferred Income Taxes		-		-	
411.20	Provision for Deferred Income Taxes - Credit					
412.20	Investment Tax Credits - Net		1			
412.30	Investment Tax Credits Restored to Operating Income		1			
	Total Taxes Applicable To Other Income		s		s	
	INTEREST EXPENSE	T	+		+	
427	Interest Expense	F-19	s	51,625	s	51,80
428	Amortization of Debt Discount & Expense	F-13				
429	Amortization of Premium on Debt	F-13			1	
	Total Interest Expense		s	51,625	s	51,80
	EXTRAORDINARY ITEMS		+		+	
433	Extraordinary Income		s		s	
434	Extraordinary Deductions		1			
409.30	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		s		s	
	NET INCOME		s	27,659	s	(11,44

Explain Extraordinary Income:

### SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)	
101	Utility Plant In Service	F-7 S		\$ 550,266	
	Less:	1 1 1		330,266	
	Nonused and Useful Plant (1)	1 1			
108	Accumulated Depreciation	F-8		207,609	
110	Accumulated Amortization	F-8		201,007	
271	Contributions In Aid of Construction	F-22		15,440	
252	Advances for Construction	F-20			
	Subtotal	s		s 327,217	
	Add:				
272	Accumulated Amortization of				
	Contributions in Aid of Construction	F-22		4,568	
	Subtotal	s	5	S331,785	
	Plus or Minus:				
114	Acquisition Adjustments (2)	F-7			
115	Accumulated Amortization of				
	Acquisition Adjustments (2)	F-7			
	Working Capital Allowance (3)			23,402	
	Other (Specify):				
	RATE BASE		s	\$ 355,18	
	NET UTILITY OPERATING INCOME	T I	S	5 53,46	

### 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.

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

CLASS OF CAPITAL (8)		DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	s	0			
Preferred Stock		0			
Long Term Debt		0			
Customer Deposits		0			
Tax Credits - Zero Cost		0			
Tax Credits - Weighted Cost		0			
Deferred Income Taxes		0			
Other (Explain)		0			
Total	s				

(1)	If the utility's capital structure is not used, explain which capital structure is used.
	Commercial Utilities is a division of Grace & Company, Inc. It accordingly has no capital structure of its own
(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

n Equity:	<u> </u>	
n Equity:	PSC-93-0233-FOF-WS	

### APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

DC rate	None	
DC 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.

YEAR OF REPORT December 31, 1999

UTILITY NAME:

COMMERCIAL UTILITIES

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

	CLASS OF CAPITAL	PER BOOK BALANCE	NON-UTILITY ADJUSTMENTS	NON- JURISDICTIONAL APJUSTMENTS	OTHER (1) ADJUSTMENTS SPECIFIC	OTHER (1) ADJUSTMENTS PRO RATA	CAPITAL STRUCTURE
Common Equity         S         <	(a)	(p)	(c)	(p)	(3)	Ω	(g)
Preferred Stock         0           Long Term Debt         0           Customer Deposits         0           Tax Credits - Zero Cost         0           Tax Credits - Weighted Cost         0           Deferred Inc. Taxes         0           Other (Explain)         0	Common Equity	0	50		~		2
Long Term Debt         0           Customer Deposits         0           Tax Credits - Zero Cost         0           Tax Credits - Weighted Cost         0           Deferred Inc. Taxes         0           Other (Explain)         0	referred Stock	0					
Customer Deposits         0           Tax Credits - Zero Cost         0           Tax Credits - Weighted Cost         0           Deferred Inc. Taxes         0           Other (Explain)         0	ong Term Debt	0					
Tax Credits - Zero Cost         0           Tax Credits - Weighted Cost         0           Deferred Inc. Taxes         0           Other (Explain)         0	Customer Deposits	0					
Tax Credits - Weighted Cost 0  Deferred Inc. Taxes 0  Other (Explain) 0	ax Credits - Zero Cost	0					
Deferred Inc. Taxes 0 Other (Explain) 0	ax Credits - Weighted Cost	0					
Other (Explain)	Deferred Inc. Taxes	0					
	Other (Explain)	0					
	Total			2		8	

de in Columns (e) and (f):	Commercial Utilities is a division of Grace & Company, Inc. It therefore has no capital structure of its own.				
(1) Explain below all adjustments made in Columns (e) and (f):	Commercial Utilities is a division of Grace & Company, Inc. It				

UTILITY NAME:

### COMMERCIAL UTILITIES

### UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	s	\$ 550,266	8	\$ 550,266
102	Utility Plant Leased to Other				330,200
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	s	s550,266	s	S 550,266

### UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment None	s	s	s	S
Total P	lant Acquisition Adjustments	\$	\$	s	S
115	Accumulated Amortization	s	s	s	s
Total A	accumulated Amortization	s	ss	s	s
Net Ac	quisition Adjustments	s	s	s	s

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

DESCRIPTION (a)	WATER (b)		TEWATER	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION					+-	
Account 108						
Balance first of year	S	s	187,838	s	S	187,838
Credit during year:						
Accruals charged to:					1	
Account 108.1 (1)	\$	_ s	19,771	\$	s	19,771
Account 108.2 (2)						
Account 108.3 (2)		_				
Other Accounts (specify):						
Salvage						
Other Credits (Specify):			0			
Total Credits	s	s	19,771	s	s	19,771
Debits during year.	T					17.7.7
Book cost of plant retired			0			
Cost of Removal			0			
Other Debits (specify):						
					-	
Total Debits	s	s		S	s	
Balance end of year	\$	s	207,609	s	s	207,609
ACCUMULATED AMORTIZATION				<del> </del>	+-	
Account 110					1	
Balance first of year	s	S N/A		s	k	
Credit during year: Accruals charged to:						
(12)	s	s		5	s	
Account 110.2 (2)						
Other Accounts (specify):						
Total credits	s	s		s	s	
Debits during year:						
Book cost of plant retired						
Other debits (specify):						
Total Debits	s	s		s	s	
Balance end of year	\$	s		s	s	

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

### COMMERCIAL UTILITIES

YEAR OF REPORT December 31, 1999

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

DECORPORAÇÃO O O O O	EXPENSE		GED OFF IG YEAR
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)
None	s		s
Total	S		s

### 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 arouned by classes of property

DESCRIPTION (a)	E	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Unknown	S	127,068	s	s	S 127,068
Total Nonutility Property	s	127,068	s	s	S 127,068

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133

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

### INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127. FACE OR YEAR END DESCRIPTION OF SECURITY OR SPECIAL FUND PAR VALUE BOOK COST (a) (b) (c) INVESTMENT IN ASSOCIATED COMPANIES (Account 123): Total Investment in Associated Companies UTILITY INVESTMENTS (Account 124). None Total Utility Investment OTHER INVESTMENTS (Account 125) Total Other Investment SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): None Total Special Funds

### ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in

DESCRIPTION (a)			TOTAL
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):			(b)
Water	s		
Wastewater		0	
Other			
Total Customer Accounts Receivable			
OTHER ACCOUNTS RECEIVABLE ( Account 142):			
	s	0	
Total Other Accounts Receivable		8	
NOTES RECEIVABLE (Account 144 ):			
	s	0	
Total Notes Receivable			
Total Poles Receivable		5	
Total Accounts and Notes Receivable		s	
ACCUMULATED PROVISION FOR			
UNCOLLECTIBLE ACCOUNTS (Account 143)			
Balance first of year	s	0	
Add: Provision for uncollectibles for current year	5	0	
Collection of accounts previously written off		0	
Utility Accounts		0	
Others		0	
Total Additions			
Deduct accounts written off during year:			
Utility Accounts		0	
Others		0	
Total accounts written off			
From accounts withen off	<u> </u>		
Balance end of year		s _	
TOTAL ACCOUNTS AND NOTES RECEIVA	BLE - NET		

### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

DESCRIPTION (a)	TOTAL (b)
	(6)
lone	s
Total	
• M 1988	S

### NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

### MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
None	S
Total Miscellaneous Current and Accrued Liabilities	s

### 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. AMOUNT WRITTEN OFF YEAR END DESCRIPTION DURING YEAR BALANCE (a) (b) (c) UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): None Total Unamortized Debt Discount and Expense UNAMORTIZED PREMIUM ON DEBT (Account 251). None Total Unamortized Premium on Debt

### EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
Loss on Abandonment	S 35369
Total Extraordinary Property Losses	\$35,369

### MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)  None	ss	s
Town Young and the second seco		
Total Deferred Rate Case Expense	S	S
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2)  None	5	s
Total Other Deferred Debits		
Commontal Description	\$	5
REGULATORY ASSETS (Class A Utilities: Account. 186.3). None		
		s
Total Regulatory Assets	\$	s
TOTAL MISCELLANEOUS DEFERRED DEBITS	s	s

### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		s
Shares authorized		
Shares issued and outstanding		0
Total par value of stock issued		s (
Dividends declared per share for year		s (
PREFERRED STOCK		
Par or stated value per share		8 1
Shares authorized		
Shares issued and outstanding		1
Total par value of stock issued		s
Dividends declared per share for year		S

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
	ANNUAL RATE (b)	FIXED OR VARIABLE • (c)	AMOUNT PER BALANCE SHEET (d)
None			s
	%		
	%		
	%		
	%		
	•		
	%		
Total			s

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

### STATEMENT OF RETAINED EARNINGS

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

Show separately the state and federal income tax effect of items shown in Account No. 439. ACCT. NO. DESCRIPTION AMOUNTS (a) (b) (c) Unappropriated Retained Earnings: Balance Beginning of Year 128,471 Changes to Account: 439 Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: Total Credits: Debits: Total Debits: 435 Balance Transferred from Income (11.443)436 Appropriations of Retained Earnings: Total Appropriations of Retained Earnings Dividends Declared: 437 Preferred Stock Dividends Declared Common Stock Dividends Declared 438 Total Dividends Declared 215 Year end Balance 117,028 214 Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): 214 Total Appropriated Retained Earnings Total Retained Earnings 117,028 Notes to Statement of Retained Earnings:

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
None	s
Total	s

### OTHER LONG-TERM DEBT ACCOUNT 224

IN	TEREST	PRINCIPAL
ANNUAL RATE (b)	FIXED OR VARIABLE - (c)	AMOUNT PER BALANCE SHEET (d)
%		s
- 04		
13		
1 3		
11		
1 3		
- %		
%		
%		
- %		
1 3		
13		-
13		-
1		
		s
	ANNUAL RATE (b)	RATE (b) (c)

<sup>•</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

### NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PRINCIPAL AMOUNT PER BALANCE SHEET (d)	
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY)  (a)	ANNUAL RATE (b)	FIXED OR VARIABLE • (c)		
NOTES PAYABLE ( Account 232): None			s	
Total Account 232			s	
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): None	0.4		s	
	0			
Total Account 234	1		s	

<sup>\*</sup> 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 sen

DESCRIPTION (a)	TOTAL (b)
Grace & Company, Inc.	S 448,350
Total	\$ 448,350

## UTILITY NAME: COMMERCIAL UTILITIES

## ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

INTEREST	G BA	YEAR OF YEAR	(e) (f)	S	\$	\$ 51.801		S	\$	(1) Must agree to F-2 (a), Beginning and	Ending Balance of Accrued Interest.  (2) Must agree to F-3 (c), Current Year Interest Expense	
INTEREST ACCRUED	KING LEAN	AMOUNT	(p)			51.801		108'15	51,801	51,801		51,801
INTER	ACCT.	DEBIT	(3)		- 50	427 \$		_~_1	~~	237 \$		
BALANCE	BEGINNING	OF YEAR	(b)		~	~		~	~			
	DESCRIPTION	OF DEBIT	(8)	ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt None	Total Account 237.1	ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits Grana & Commany Inc.	trace to company, me.	Total Account 237.2	Total Account 237 (1)	INTEREST EXPENSED: Total accrual Account 237	Less Capitalized Interest Portion of AFUIX. None	Net Interest Expensed to Account No. 427 (2)

## UTILITY NAME: COMMERCIAL UTILITIES

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

DESCRIPTION - Provide itemized listing	BALANCE END OF YEAR
(党)	(a)
None	8
Total Miscellaneous Current and Accrued Liabilities	100

## ADVANCES FOR CONSTRUCTION

Y	CCOUNT 252				
			DEBITS		
NAME OF PAYOR .	BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	AMOUNT (d)	CREDITS (e)	BALANCE END OF YEAR (f)
	~			2	8
Y					
Total	20			~	2

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

### OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  None	<b>S</b>	S
Total Regulatory Liabilities	5	S
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): None	S	S
Total Other Deferred Liabilities	s	s
TOTAL OTHER DEFERRED CREDITS	s	s

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (8)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	s	S 15,440	s	S15,440
Add credits during year:	s	ss	s	s
Less debit charged during the year	s	ss	s	s
Total Contribution In Aid of Construction	s	S15,440	s	S 15,440

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

DESCRIPTION (a)	WATER (W-8(a)) (b)		TEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)		TOTAL
Balance first of year	\$	_ s	3,997	s	5	3,997
Debits during the year	s	s	571	s	s	571
Credits during the year	s	s		s	s	
Total Accumulated Amortization of Contributions In Aid of Construction	s	s	4,568	\$	s	4,568

### 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.

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.	AMOUNT (c)
Net income for the year	F-3(c)	s (11,443)
Reconciling items for the year:  Taxable income not reported on books:  Commercial Utilities does not incur income tax directly, but its operations are included in the tax return for Grace & Company, Inc. Commercial Utilities accordingly has no taxable income with which to reconcile  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		5 (11,443)
Computation of tax		•

### WATER

### **OPERATING**

### **SECTION**

Note:

This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

### WASTEWATER OPERATION SECTION

YEAR OF REPORT December 31, 1999

### 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					
		7					
	***						
	-						
	***						
	-	-					

SYSTEM NAME / COUNTY:

Commecial Utilities/Duval

### 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)	s 550,266
	Less:	5-(u)	330,200
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	207,609
110	Accumulated Amortization		207,00
271	Contributions In Aid of Construction	S-7	15,440
252	Advances for Construction	F-20	10,111
	Subtotal		s 327,21°
	Add:	T	+
272	Accumulated Amortization of		
	Contributions in Aid of Construction	S-8(a)	\$ 4.56
	Subtotal		S 331.78
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	4
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	·
	Working Capital Allowance (3)		23,40
	Other (Specify):		=0.000
	WASTEWATER RATE BASE		S 355,18
	WASTEWATER OPERATING INCOME	S-3	S 53,46
AC	CHIEVED RATE OF RETURN (Wastewater Operating Income / Wast	ewater Rate Base)	15 059

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

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY :

Commercial Utilities/Duval

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	UTI	WATER LITY d)
UT	LITY OPERATING INCOME		1	4)
400	Operating Revenues	S-9(a)	k	278,80
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)		270,00
	Net Operating Revenues		s	278,80
401	Operating Expenses	S-10(a)	s	187,21
403	Depreciation Expense	0.664		
	Less: Amortization of CIAC	S-6(a)	-	19,77
	Less. Amortization of CDC	S-8(a)	-	57
	Net Depreciation Expense		k	19.20
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		5.65
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			12,54
408.11	Property Taxes			
408.12	Payroll Taxes			73
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		s	13.28
409.1	Income Taxes		1	
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		s	225,3-
	Utility Operating Income		s	53,40
VI.50	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	s	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		5	53,46

COMMERCIAL UTILITIES

UTILITY NAME:

SYSTEM NAME / COUNTY: Commercial Utilities Dusal

WASTEWATER UTILITY PLANT ACCOUNTS

327,810 12,226 2,492 54246 550,266 153,492 CURRENT YEAR 9 RETIREMENTS 3 6,156 21,800 2,768 30,724 ADDITIONS 9 321,654 2,492 32,446 9,458 519,542 153,492 PREVIOUS YEAR 3 Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Treatment and Disposal Equipment Tools, Shop and Garage Equipment Office Furniture and Equipment ACCOUNT NAME Structures and Improvements Power Generation Equipment Reuse Distribution Reservoirs Flow Measuring Installations Special Collecting Structures Power Operated Equipment Collection Sewers - Gravity Communication Equipment Transportation Equipment Collection Sewers - Force Miscellaneous Equipment Flow Measuring Devices Reuse Transmission and Land and Land Rights Services to Customers Total Wastewater Plant Laboratory Equipment Pumping Equipment 9 Other Tangible Plant Distribution System Outfall Sewer Lines Stores Equipment Receiving Wells Reuse Services Plant Sewers Organization Franchises ACCT. NO. 355 352 353 354 360 370 3 351 361 362 363 364 365 366 390 391 371 374 380 382 393 394 395 396 381 397

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

UTILITY NAME:

SYSTEM NAME / COUNTY: Commercial Utilities/Dunal

	-	7:	٦	₹.	<b>v</b> ;	9:	
					RECLAIMED	RECLAIMED	
ACCT. ACCOUNT NAME	Z	COLLECTION	SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	GENERAL
NO.	PLANT	PLANT	PUMPING	AND	IKEAIMENI	DIST KIBO LION	LAN
			PLANT	DISPOSAL	PLANT	PLANT	
(a)	(3)	(h)	0)	0	()	0	(k)
351 Organization	2	S (ESSENDENTIAL PROPERTY)	S A BENEFIT OF STATES OF STATES	S COLUMN STATES	S STATE OF THE SAME	S Market S and a second S	
-							に対して対対の
-						-	
354 Structures and Improvements							
355 Power Generation Equipment	K THE STREET					-	
360 Collection Sewers - Force		327,810					
361 Collection Sewers - Gravity		12,226					
362 Special Collecting Structures							
363 Services to Customers		2,492					
364 Flow Measuring Devices							
365 Flow Measuring Installations							
H							
H	Ilations					-	
370 Receiving Wells			54,246				
Pumping Equipment						STREET, STREET	
Reuse Distribution Reservoirs					THE RESIDENCE AND ADDRESS OF THE PERSONS ASSESSED.		
Reuse Transmission and							
Distribution System					地震の外性を発	THE PERSON NAMED IN COLUMN NAM	
Trestment and Disposal Equipment	pment						
Plant Sewers					Name and Address of the Owner, where		
Outfall Sewer Lines							
Other Plant Miscellaneous Equipment	lupment 153,492			-	-	NAME AND ADDRESS OF THE OWNER, TH	
Office Furniture and Equipment	THE STREET STREET						
Transportation Equipment							
Stores Equipment							
Tools, Shop and Garage Equipment	penent						
Laboratory Equipment							
Power Operated Equipment							
Communication Equipment						では、世界に	
Miscellaneous Equipment							
Other Tangible Plant							
			2000				
Total Wastewater Plant	261,492	342,328	0 0+7,40 p	2	The second secon	The same of the same of the same of	STATE OF THE PERSON NAMED IN COLUMN

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

SYSTEM NAME / COUNTY:

Commercial Utilities/Duval

### BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C
354	Structures and Improvements	(0)	(d)	(e)
355	Power Generation Equipment			
360	Collection Sewers - Force	27.00	0.00%	3.70*
361	Collection Sewers - Gravity	40.00	0.00%	2.50%
362	Special Collecting Structures	40.00	0.00	2.50%
363	Services to Customers	35.00	0.00%	2.86°
364	Flow Measuring Devices	55.00	0.00	- 00
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations		***************************************	
370	Receiving Wells	25.00	0.00%	4.00*
371	Pumping Equipment		0.370	4.00
375	Reuse Transmission and			
	Distribution System			
380	Treatment and Disposal Equipment	1		
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	27.00	() ()() <sup>a</sup> a	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			

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

COMMERCIAL UTILITIES

UTILITY NAME:

SYSTEM NAME / COUNTY:

Commercial Utilities/Duval

ACCT.		BALANCE		OTHER	TOTAL
NO.	ACCOUNT NAME	AT BEGINNING OF YEAR	ACCRUALS	CREDITS	CREDITS (d+e)
(8)	(b)	(3)	(p)	(a)	(1)
354	Structures and Improvements	8			S
355	Power Generation Equipment		24,53 - 14V		
360	Collection Sewers - Force	75,707	12,015	The second secon	12,015
361	Collection Sewers - Gravity	161'5	271		271
362	Special Collecting Structures				
363	Services to Customers	1,535	71		7
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	22,367	1,734		1,734
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	26.785	5,680		5,680
390	Office Furniture and Equipment			The same of the sa	
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
195	Power Operated Equipment				
396	Communication Equipment		The second secon	***************************************	
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Adjustment: Do. No. 910766-WS	55,953			
Potel	Total Dancesiable Wasternater Dlant in Certical	K 187 838 K	19.771 K		19.77

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

COMMERCIAL UTILITIES

UTILITY NAME:

SYSTEM NAME / COUNTY: Commercial Utilities/Duval

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

									32,463							101,45	10176				900,1		3,762	81,122	VCF FG	8	(g) (h) (i) (k)	CHARGES (g-h+l) (0	CHARGES END	
Ivijaccijalicona podniprimi	Miscellaneous Equipment	Communication Equipment	Power Operated Equipment	Laboratory Equipment	Tools, Shop and Garage Equipment	Stores Equipment	Transportation Equipment	Office Furniture and Equipment	Other Plant Miscellaneous Equipment	Outfall Sewer Lines	Plant Sewers	Treatment and Disposal Equipment	Distribution System	Reuse Transmission and	Pumping Equipment	Receiving Wells	Reuse Meters and Meter Installations	Reuse Services	Flow Measuring Installations	Flow Measuring Devices	Services to Customers	Special Collecting Structures	Collection Sewers - Gravity	Collection Sewers - Force	Power Generation Equipment	Structures and Improvements	(b)		ACCOUNT NAME	
	307	396	395	394	393	392	391	390	389	382	381	380		375	371	370	367	366	365	364	363	362	361	360	355	354	(a)		NO.	ACCT
10000		-							32,465							101,42	10176				000,1	1	29,107	81,122			(K)	(c+f-j)	END OF YEAR	

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

UTILITY NAME:

### COMMERCIAL UTILITIES

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY:

Conmercial Utilities/Duval

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		S15440
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	0.00	
Total Credits	S-8(b)	
		5
Less debits charged during the year (All debits charged during the year must be explained below)		s
Total Contributions In Aid of Construction		S 1544

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

LIT	11	ITY	NA	3.4	P.
U I	11	111	170	TV.	E.

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY :

Commercial Utilities/Duval

### 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)
None		ss	3
	_		-
Total Credits			S

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WAS	TEWATER (b)
Balance first of year	s	3,997
Debits during the year.		
Accruals charged to Account 272 Other debits (specify):	S	571
Total debits	\$	571
Credits during the year (specify)	ss	
Total credits	s	
Balance end of year	s	4,568

UTILITY NAME:

### COMMERCIAL UTILITIES

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY:

Commercial Utilities/Duval

### 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)
None		s
Total Credits		s

SYSTEM NAME / COUNTY:

Commercial Utilities/Duval

### WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS •	YEAR END NUMBER OF CUSTOMERS •	AMOUNTS
()	WASTEWATER SALES	(c)	(d)	(e)
	Flat Rate Revenues:			
521.1	Residential Revenues			L
521.2	Commercial Revenues			S
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			s
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues	35	34	278,808
522.3	Industrial Revenues			2.00,000
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	35	34	S 278,808
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	35	34	\$ 278,800
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			k
531	Sale of Sludge			-
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			1
	(Including Allowance for Funds Prudently	v Invested or AFPI)		
	Total Other Wastewater Revenues			s

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

-	**	Same.	37			**
			v	NA	- 74	100

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY:

Commercial Utilities/Duval

### WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS •	YEAR END NUMBER OF CUSTOMERS •	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			S
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			s
	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			s
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			s
	Total Wastewater Operating Revenues			5 278,8

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

COMMERCIAL LIBITIES

UTILITY NAME:

SYSTEM NAME / COUNTY: Commercial Utilities/Duxal

ACCT.  NO. ACCOUNT NAME  (a) (b) (b) Salaries and Wages - Employees 5  703 Salaries and Wages - Officers, 5  704 Salaries and Wages - Officers, 5  705 Salaries and Wages - Officers, 5  706 Salaries and Wages - Officers, 5  707 Salaries and Wages - Officers, 5  708 Salaries and Wages - Officers, 5  709 Salaries - Officers, 5  709							
0.0			NOLLOGICA	SNANTA	SHANIA	TREATMENT & DISPOSAL	TREATMENT & DISPOSAL
Sis	YEAR	EXPENSES. OPERATIONS	EXPENSES. MAINTENANCE	EXPENSES - OPERATIONS	ENPENSES - MAINTENANCE	EXPENSES - OPERATIONS	ENPENSES -
SIS	(c)	(p)	(e)	0	(2)	(F)	Θ
S	18,048	12,087	2			-	
The state of the s							
Directors and Majority Stockholders	27,373		Name of the last o				
70.1 Employee Pensions and Benefits	-		-	The second secon	SECTION SECTION SECTION	113 000	
710 Purchased Sewage Treatment	113,908					113,908	
711 Sludge Removal Expense	7						
715 Purchased Power	929			929		-	
716 Fuel for Power Purchased							
718 Chemicals			The second secon				
720 Materials and Supplies	586		-		-		
731 Contractual Services-Engineering	293	293				-	
732 Contractual Services - Accounting	\$,299				Section 19 (4) and 19 (4)		
733 Contractual Services - Legal					The second secon		
734 Contractual Services - Mgt. Fees		-					
735 Contractual Services - Testing							
736 Contractual Services - Other	4,109		4,109		-		
741 Rental of Building/Real Property	14,400	-	4				
742 Rental of Equipment							
750 Transportation Expenses							
756 Insurance - Vehicle							
757 Insurance - General Liability	1,791	-					
758 Insurance - Workman's Comp.							
759 Insurance - Other		-		NAME OF TAXABLE PARTICULAR PROPERTY.	Salvening Commercial C	無反形式 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	
760 Advertising Expense							
766 Regulatory Commission Expenses							
- Amortization of Rate Case Expense				ではいる。			
767 Regulatory Commission ExpOther			-	THE PERSON NAMED IN COLUMN	THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED AND ADDRESS	TAN DESCRIPTION OF THE PERSON	College September 1985
770 Bad Debt Expense							
775 Miscellaneous Expenses	1,029						
Total Westernates Dillin European	187 214 K	12.380	\$ 4,109 \$	676		113,908	8

COMMERCIAL UTILITIES

SYSTEM NAME / COUNTY: Commercial Utilities/Duval

UTILITY NAME:

ACCOUNT NAME	ACCOUNT NAME ACCOUNTS  EXPENSE  (b) Salarres and Wages - Employees Salarres and Wages - Officers. Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees	NERAL. PENSES (6) 8 27,373	RECLAIMED WATER TREATMENT EXPENSES. OPERATIONS (I)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (0)
ACCOUNT NAME  ACCOUNT NAME  ACCOUNT NAME  ACCOUNT NAME  ACCOUNTS  Salances and Wages - Employees  Salances and Wages - Officers.  Directors and Majority Stockholders  Employee Pensional Expense  Purchased Fowage Treatment  Purchased Sevage Testament  Contractual Services - Accounting  Contractual Services - Aget Fees  Contractual Services - Aget Fees  Contractual Services - Other  Rental of Equipment  Transportation Expenses  Insurance - Other  Advertising Expense  Advertising Expense  Regulatory Commission Expenses  Amortiation of Mate Case Expense  Regulatory Commission Expenses  Amortianous Favores  Amortianous Favores  Regulatory Commission Expenses  Amortianous Favores  Regulatory Commission Expenses  Amortianing Expense  Regulatory Commission Expenses  Amortianous Favores  Amortianou	ACCOUNT NAME ACCOUNTS  ENPENSE  (b) Salanes and Wages - Employees Salanes and Wages - Officers. Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees	NERAL. PENSES (6) 8 27,373	WATER TREATMENT EXPENSES. OPERATIONS (I)	WATER TREATMENT EXPENSES- MAINTENANCE (m)	WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	WATER DISTRIBUTION EXPENSES- MAINTENANC (9)
ACCOUNT NAME	ACCOUNT NAME ACCOUNTS  (b) Salaries and Wages - Employees Salaries and Wages - Officers. Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees	NIIN. & NERAL. PENSES (b) 8 27,373	TREATMENT EXPENSES- OPERATIONS (I)	TREATMENT ENPENSES- MAINTENANCE (m)	EXPENSES. OPERATIONS (n)	EXPENSES- MAINTENANC (9)
ACCOUNT NAME ACCOUNTS GENERAL ENPENSES  (b) (f) (h) (f) (h) (h) (h) (h) (h) (h) (h) (h) (h) (h	ACCOUNT NAME  (b)  Salaries and Wages - Employees  Salaries and Wages - Officers.  Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Sewage Treatment  Sludge Removal Expense  Purchased Power  Fuel for Power Purchased  Chemicals  Materials and Supplies  Contractual Services - Accounting  Contractual Services - Legal  Contractual Services - Mgt. Fees	PENSES (b) 8 27,373	EXPENSES- OPERATIONS (I)	ENPENSES- MAINTENANCE (m)	OPERATIONS (n)	MAINTENANC (9)
Salantes and Wages - Employees   S. 961   S. Manres and Wages - Employees   S. 961   S. Manres and Wages - Employees   S. 961   S. Manres and Wages - Confections and Majority Stockholders   Employee Persisons and Benefits	(b) (j) 5.961 Salaries and Wages - Employees Salaries and Wages - Officers.  Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal	(k) 27,373	0)	(m)	(u)	© /
Salaries and Wages - Employces Salaries and Wages - Officers. Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Wehicle Insurance - Other Advertising Expense Regulatory Commission Expenses Regulatory Expenses	Salaries and Wages - Employees Salaries and Wages - Officers. Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal	27,373		16.		
Salaries and Wages - Officers.  Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Legal Contractual Services - Legal Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses Regulatory Expenses Miscellaneous Expenses	Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal	27,373				
Directors and Majority Stockholders  Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Legal Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses Miscellaneous Expenses	Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal	27,373				
Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense	Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal					
Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense	Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal					
Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense	Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal					
Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense	Fuel for Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal					
Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense	Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal					
Chemicals  Materials and Supplies  Contractual Services-Engineering  Contractual Services - Accounting  Contractual Services - Legal  Contractual Services - Legal  Contractual Services - Testing  Contractual Services - Testing  Contractual Services - Other  Rental of Building/Real Property  Rental of Equipment  Transportation Expenses  Insurance - Other  Advertising Expense  Regulatory Commission Expenses  - Amortization of Rate Case Expense  Regulatory Commission Exp. Other  Bad Debt Expense  Regulatory Commission Exp. Other  Bad Debt Expense	Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal			A STREET, ST.		
Materials and Supplies  Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense Regulatory Expenses	Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees					
Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense Regulatory Expenses						
Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense Regulatory Expenses					the state of the s	
Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Testing Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense Miscellaneous Expenses		5.299				
Contractual Services - Mgt. Fees Contractual Services - Testing Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense						
Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Exp. Other Bad Debt Expense Miscellaneous Expenses						
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		1029				

S-10(b) GROUP 1

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY:

Commercial Utilities/Duval

### 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 Residenti	al	1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	4	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	9	
2"	Displacement, Compound or Turbine	8.0	9	4 7
3"	Displacement	15.0		
3"	Compound	16.0	1	
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	2	5
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		

### 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:	

S-11 GROUP 1

SYSTEM

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY:

Commercial Utilities/Duval

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

S-12 GROUP I SYSTEM

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

YEAR OF REPORT December 31, 1999

SYSTEM NAME / COUNTY:

Commercial Utilities/Duval

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
Present number of ERCs® now being served Unknown
Maximum number of ERCs* which can be servedUnknown
3. Present system connection capacity (in ERCs*) using existing lines Unknown
4 Future connection capacity (in ERCs*) upon service area buildout Unknown
<ol> <li>Estimated annual increase in ERCs Depends on commercial growth in the service area</li> </ol>
<ol> <li>Describe any plans and estimated completion dates for any enlargements or improvements of this system N/A</li> </ol>
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?
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?
When did the company last file a capacity analysis report with the DEP?N/A
If the present system does not meet the requirements of DEP rules:  N/A  a. Attach a description of the plant upgrade necessary to meet the DEP rules.  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-1D 2160226

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SYSTEM

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