CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than $200,000 Each)

ANNUAL REPORT

OF

WU837-04-AR
Lonnie Parnell
Par Utilities. Inc.
P. O. Box 72
Chiefland, FL 32644-0072

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2004

Form PSC/ECR 006-W (Rev. 12/99)

TABLE OF CONTENTS

FINANCIAL SECTION

REPORT OF

Par Utilities, Inc.
(EXACT NAME OF UTILITY)

P.O. Box 72
Chiefland, Fl. 32644
Mailing Address

Street Address

Levy
County

Telephone Number (352) 486-2828

Date Utility First Organized 1974

Fax Number (352) 486-6125

E-mail Address —

Sunshine State One-Call of Florida, Inc. Member No. —

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

☐ Individual ☑ Sub Chapter S Corporation ☐ 1120 Corporation ☐ Partnership

Name, Address and phone where records are located: Par Utilities
10851 N.E. 95th St, Bronson, Fl. 32621

Name of subdivisions where services are provided: Inglewood Mobile Home Estates
Springside Mobile Home Estates.

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Lonnie Parnell	Pres.	P.O. Box 72	
Person who prepared this report: Lonnie Parnell	Pres.	Chiefland	
Robert Dodrill	Acct.		
Officers and Managers: Royanna Parnell	V. Pres.	Fl. 32644	$
			$
			$
			$
			$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
			$
			$
			$
			$
			$
			$
			$

UTILITY NAME: Par Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2004

INCOME STATEMENT

Account Name	Ref. Page	Springside Water	Springside Wastewater	Inglewood ~~Other~~ W	Total Company
Gross Revenue:					
Residential		$ 10,820	$ 20,440	$ 16,447	$ 47,707
Commercial					
Industrial					
Multiple Family					
Guaranteed Revenues					
Other (Specify)					
Total Gross Revenue		$ 10,820	$ 20,440	$ 16,447	$ 47,707
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	$ 13,987	$ 15,892	$ 16,962	$ 46,841
Depreciation Expense	F-5	3 301	6,729	2,492	12,522
CIAC Amortization Expense	F-8	(1,035)	(2,217)	(16)	(3,268)
Taxes Other Than Income	F-7	696	1,420	1,011	3,127
Income Taxes	F-7	–	–	–	
Total Operating Expense		$ 16,949	21,824	20,449	$ 59,222
Net Operating Income (Loss)		$ (6,129)	$ (1,384)	$ (4,002)	$ (11,515)
Other Income:					
Nonutility Income		$	$	$	$
Other Deductions:					
Miscellaneous Nonutility Expenses		$	$	$	$
Interest Expense					
Net Income (Loss)		$ (6,129)	$ (1,384)	$ (4,002)	$ (11,515)

UTILITY NAME: Par Utilities, Combined

YEAR OF REPORT
DECEMBER 31, 2004

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105)	F-5,W-1,S-1	$ 365,783	$ 362,025
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-2	238,306	165,758
Net Utility Plant		$ 127,477	$ 196,267
Cash		400	400
Customer Accounts Receivable (141)		1,288	1,393
Other Assets (Specify): DEF. DEBITS		2,000	2,000
Total Assets		$ 131,165	$ 200,060
Liabilities and Capital:			
Common Stock Issued (201)	F-6	100	100
Preferred Stock Issued (204)	F-6	-	-
Other Paid in Capital (211)		22,914	32,284
Retained Earnings (215)	F-6	< 7,250>	4,265
Propietary Capital (Proprietary and partnership only) (218)	F-6		96,336
Total Capital		$ 15,764	$ 132,985
Long Term Debt (224)	F-6	$ 47,000	$ 47,000
Accounts Payable (231)		340	340
Notes Payable (232)			
Customer Deposits (235)			
Accrued Taxes (236)		3,127	3,205
Other Liabilities (Specify)			
Advances for Construction			
Contributions in Aid of Construction - Net (271-272)	F-8	64,934	16,530
Total Liabilities and Capital		$ 131,165	$ 200,060

UTILITY NAME: Par Utilities-Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105)	F-5,W-1,S-1	$ 63,560	$ 63,309
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-2	44,980	43,244
Net Utility Plant		$ 18,580	$ 20,065
Cash		200	200
Customer Accounts Receivable (141)		1,288	1,393
Other Assets (Specify): DEF. DEBITS		1,000	1,000
Total Assets		$ 21,068	$ 22,658
Liabilities and Capital:			
Common Stock Issued (201)	F-6	100	100
Preferred Stock Issued (204)	F-6		
Other Paid in Capital (211)		7,338	4,846
Retained Earnings (215)	F-6	263	4,265
Propietary Capital (Proprietary and partnership only) (218)	F-6		
Total Capital		$ 7,701	$ 9,211
Long Term Debt (224)	F-6	$ 12,000	$ 12,000
Accounts Payable (231)		0	0
Notes Payable (232)		0	0
Customer Deposits (235)		0	0
Accrued Taxes (236)		1,011	1,075
Other Liabilities (Specify)			
Advances for Construction			
Contributions in Aid of Construction - Net (271-272)	F-8	356	372
Total Liabilities and Capital		$ 21,068	$ 22,658

UTILITY NAME: Par Utilities - Springside

YEAR OF REPORT
DECEMBER 31, 2004

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105)	F-5,W-1,S-1	$ 302,223	$ 298,716
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-2	193,326	122,514
Net Utility Plant		$ 108,897	$ 176,202
Cash		200	200
Customer Accounts Receivable (141)		0	0
Other Assets (Specify):			
		1,000	1,000
Total Assets		$ 110,097	$ 177,402
Liabilities and Capital:			
Common Stock Issued (201)	F-6		
Preferred Stock Issued (204)	F-6		
Other Paid in Capital (211)		15,576	27,438
Retained Earnings (215)	F-6	(7,513)	
Propietary Capital (Proprietary and partnership only) (218)	F-6	0	96,336
Total Capital		$ 8,063	$ 123,774
Long Term Debt (224)	F-6	$ 35,000	$ 35,000
Accounts Payable (231)		340	340
Notes Payable (232)		-0-	-0-
Customer Deposits (235)		-0-	-0-
Accrued Taxes (236)		2,116	3,130
Other Liabilities (Specify)			
Advances for Construction			
Contributions in Aid of Construction - Net (271-272)	F-8	64,578	16,158
Total Liabilities and Capital		$ 110,097	$ 177,402

UTILITY NAME: Par Utilities, Combined

YEAR OF REPORT
DECEMBER 31, 2004

GROSS UTILITY PLANT Inglewood (W)

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	$ 106,106	$ 196,117	$ 63,560	$ 365,783
Construction Work in Progress (105)	0	0	0	
Other (Specify)				
Total Utility Plant	$ 106,106	$ 196,117	$ 63,560	$ 365,783

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Inglewood (W)

Account 108	Water	Wastewater	~~Other Than Reporting Systems~~	Total
Balance First of Year	$ 50,915	$ 132,381	$ 43,244	$ 266,540
Add Credits During Year:				
Accruals charged to depreciation account	$ 3,301	$ 6,729	$ 2,492	$ 12,522
Salvage				
Other Credits (specify)				
Total Credits	$ 3,301	$ 6,729	$ 2,492	$ 12,522
Deduct Debits During Year:				
Book cost of plant retired	$	$	$ 756	$ 756
Cost of removal				
Other debits (specify)				
Total Debits	$	$	$	$
Balance End of Year	$ 54,216	$ 139,110	$ 44,980	$ 238,306

UTILITY NAME: Par Utilities, Inc. (Combined)

YEAR OF REPORT
DECEMBER 31, 2004

CAPITAL STOCK (201 - 204)

	Common Stock	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		

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year	$	$ 4,265
Changes during the year (Specify):		
NOI Inglewood		(4,002)
NOI Springside		(7,513)
Balance end of year	$	$ (7,250)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year	$	$
Changes during the year (Specify):		
Balance end of year	$	$

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rate	Interest # of Pymts	Principal per Balance Sheet Date
Lonnie AND Royanna Parnell		Demand	$ 47,000
Total			$

UTILITY NAME: Par Utilities - Inglewood Water

YEAR OF REPORT
DECEMBER 31, 2004

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share	$1	
Shares authorized	100	
Shares issued and outstanding	100	
Total par value of stock issued	100	
Dividends declared per share for year		

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year	$	$ 4,265
Changes during the year (Specify):		
NOI (2004)		(4,002)
Balance end of year	$	$ 263

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year	$	$
Changes during the year (Specify):		
Balance end of year	$	$

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rate	Interest # of Pymts	Principal per Balance Sheet Date
Lonnie and Royanna Parnell		DEMAND	$ 12,000
Total			$ 12,000

UTILITY NAME: Par Utilities-Springside W & S.

YEAR OF REPORT
DECEMBER 31, 2004

CAPITAL STOCK (201 - 204)

	Common Stock	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		

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year	$	$
Changes during the year (Specify):		
2004 NOI	(7,513)	
W 6,119		
S 1,384		
7,513		
Balance end of year	$ (7,513)	$

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year	$ 96,336	$
Changes during the year (Specify):		
PIC To Par, Inc.	(96,336)	
Balance end of year	$ -0-	$

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rate	Interest # of Pymts	Principal per Balance Sheet Date
Lonnie and Royanna Parnell		Demand	$ 35,000
Total			$

UTILITY NAME: Par Utilities

YEAR OF REPORT
DECEMBER 31, 2004

TAX EXPENSE

SSW SSS Inglewood(W)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	$	$	$	$
State income Tax				
Taxes Other Than Income:				
State ad valorem tax	209	500	276	985
Local property tax	487	920	735	2,142
Regulatory assessment fee				
Other (Specify)				
Total Tax Expense	$ 696	$ 1,420	$ 1,011	$ 3,127

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to $500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Randy Wilkerson	$	$ 5,000	OPERATOR
Water Pro	$	$ 12,000	Operators
SAC LAB	$	$ 2,000	Testing
WAL MART	$	$ 700	CHLORINE TABLETS
ACE HARDWARE	$	$ 600	Chlorine liquid
FL. SEPTIC	$	$ 800	SLudge hauler
Am. Pipe & TANK	$	$ 600	Supplies
	$	$	
	$	$	
	$	$	
	$	$	

UTILITY NAME: Par Utilities, Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	$ 380	$	$ 380
2) Add credits during year	$ -0-	$	$
3) Total	380		380
4) Deduct charges during the year			
5) Balance end of year			
6) Less Accumulated Amortization	24		24
7) Net CIAC	$ 356	$	$ 356

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
NONE			
Sub-total		$	$

Report below all capacity charges, main extension charges and customer connection charges received during the year.

Description of Charge	Number of Connections	Charge per Connection	Water	Wastewater
NONE		$	$	$
Total Credits During Year (Must agree with line # 2 above.)			$	$

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	$ 8	$	$ 8
Add Debits During Year:	16		16
Deduct Credits During Year:			
Balance End of Year (Must agree with line #6 above.)	$ 24	$	$ 24

(1) Prior CIAC Amortized

UTILITY NAME: Par Utilities, Springside WC's

YEAR OF REPORT
DECEMBER 31, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

	Water (b)	Wastewater (c)	Total (d)
(a) Prior A/Report	9,094	17,152	26,246
1) Balance first of year PSC corr. ADJUSTED	18,956 $ 28,050	45,548 $ 62,700	64,504 $ 90,750
2) Add credits during year	$ 2,100	$ 3,800	$ 5,900
3) Total	30,150	66,500	96,650
4) Deduct charges during the year			
5) Balance end of year			
6) Less Accumulated Amortization	9,916	22,156	32,072
7) Net CIAC	$ 20,234	$ 44,344	$ 64,578

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
Sub-total		$	$

Report below all capacity charges, main extension charges and customer connection charges received during the year.

Description of Charge	Number of Connections	Charge per Connection	Water	Wastewater
HOOK-UP FEE # 16	1	$ 1,375	$ 425	$ 950
" " " # 48	1	1,375	425	950
" " " # 34	1	1,375	425	950
" " " # 28	1	1,375	425	950
LAWN METERS "	4	100	400	
Total Credits During Year (Must agree with line # 2 above.)			$ 2,100	$ 3,800

ACCUMULATED AMORTIZATION OF CIAC (272)

Prior Annual Report 3,205 6,883 10,088

	Water	Wastewater	Total
Balance First of Year PSC ADJUSTMENT	$ 5,676	$ 13,056	$ 18,732
Add Debits During Year: ADJUSTED BALANCE	8,881	19,939	28,820
Deduct Credits During Year: ADD DEBITS	1,035	2,217	3,252
Balance End of Year (Must agree with line #6 above.)	$ 9,916	$ 22,156	$ 32,072

#D030407

** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR **

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 2004

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	$ _____	_____ %	%	_____ %
Preferred Stock	_____	_____ %	%	_____ %
Long Term Debt	_____	_____ %	%	_____ %
Customer Deposits	_____	_____ %	%	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	%	_____ %
Deferred Income Taxes	_____	_____ %	%	_____ %
Other (Explain)	_____	_____ %	%	_____ %
Total	$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	_____ . _____ %
Commission Order Number approving AFUDC rate:	_____

** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR **

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 2004

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	$	$	$	$	$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits-Zero Cost					
Tax Credits-Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	$	$	$	$	$

(1) Explain below all adjustments made in Column (e):

WATER

OPERATING

SECTION

UTILITY NAME: Par Utilities, Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	$	$	$	$
302	Franchises				
303	Land and Land Rights	4,307			4,307
304	Structures and Improvements	9,901			9,901
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,111			2,111
308	Infiltration Galleries and Tunnels				
309	Supply Mains	1,494			1,494
310	Power Generation Equipment				
311	Pumping Equipment	6,016			6,016
320	Water Treatment Equipment	9,721			9,721
330	Distribution Reservoirs and Standpipes	2,050			2,050
331	Transmission and Distribution Lines	15,103	285	(214)	15,174
333	Services	3,293			3,293
334	Meters and Meter Installations	8,438	722	(542)	8,618
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment	350			350
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	525			525
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	$ 63,309	$	$	$ 63,560

UTILITY NAME: Par Utilities, Springside W

YEAR OF REPORT
DECEMBER 31, 2004

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	PSC ADJ'S ~~Retirements~~ (e) ONLY	Current Year (f)
301	Organization	$	$	$	$
302	Franchises				
303	Land and Land Rights	1,522		10,478	13,000
304	Structures and Improvements	33,807		(866)	32,941
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	10,284		(9,306)	978
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	1,677		4,106	5,783
320	Water Treatment Equipment			1,850	1,850
330	Distribution Reservoirs and Standpipes	959		(959)	
331	Transmission and Distribution Lines	42,279		(51)	42,228
333	Services			1,560	1,560
334	Meters and Meter Installations	2,346	2,642	3,574	8,562
335	Hydrants				
336	Backflow Prevention Devices			204	204
339	Other Plant and Miscellaneous Equipment	660		(660)	
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	300		(300)	
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	$ 93,834	$ 2,642	$ 9,630	$ 106,106

UTILITY NAME: Par Utilities, Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Retirements Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		3.57 %	%	$ 8,090	$	$ 353	$ 8,443
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		3.7 %	%	2,111		OUT	2,111
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		3.13 %	%	1,342		47	1,389
310	Power Generating Equipment		%	%				
311	Pumping Equipment		6.67 %	%	4,919		401	5,320
320	Water Treatment Equipment		5.88 %	%	8,197		572	8,769
330	Distribution Reservoirs & Standpipes		3.33 %	%	1,930		68	1,998
331	Trans. & Dist. Mains		2.63 %	%	10,288	214	398	10,472
333	Services		2.86 %	%	2,079		94	2,173
334	Meter & Meter Installations		5.88 %	%	3,692	542	501	3,651
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		16.67 %	%	71		58	129
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		6.67 %	%	525		OUT	525
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				$ 43,344	$ 756	$ 2,492	$ 44,980 *

* This amount should tie to Sheet F-5.

ING.

UTILITY NAME: Par Utilities Springside W.

YEAR OF REPORT
DECEMBER 31, 2004

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

D#030407-WS

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	ADJUSTMENTS ONLY Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	%	3.57%	$(24,777)	$(2,280)	$(1,176)	$28,233
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.70%	(4,477)	4,255	(36)	258
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	15	%	6.67%	4,621	(6,195)	(386)	1,960
320	Water Treatment Equipment	17	%	5.88%		(715)	(109)	824
330	Distribution Reservoirs & Standpipes		%	%	(959)	959		
331	Trans. & Dist. Mains	38	%	2.63%	(1,112)	(17,632)	(1,111)	19,855
333	Services	35	%	2.86%		(640)	(45)	685
334	Meter & Meter Installations	17	%	5.88%	1,682	(3,604)	(426)	2,348
335	Hydrants		%	%				
336	Backflow Prevention Devices	17	%	5.88%		(41)	(12)	53
339	Other Plant and Miscellaneous Equipment		%	%	1,749	(1,749)		
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%	-0-			
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%	(50)	50		
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				$(23,323)	$(27,592)	$(3,301	$54,216 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Par Utilities - Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	3,300
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	413
616	Fuel for Power Production	
618	Chemicals	618
620	Materials and Supplies	72
630	Contractual Services:	
	Billing	3,273
	Professional	333
	Testing	720
	Other	4,343
640	Rents	
650	Transportation Expense	1,093
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	2,797
	Total Water Operation And Maintenance Expense	$ 16,962 *
	* This amount should tie to Sheet F-3.	

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	Number of Active Customers End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
5/8"	D	1.0	56	56	56
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
		Total	56	56	56

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Par Utilities - Springside Water

YEAR OF REPORT
DECEMBER 31, 2004

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	2,400
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	821
616	Fuel for Power Production	
618	Chemicals	142
620	Materials and Supplies	72
630	Contractual Services:	
	Billing	2,158
	Professional	466
	Testing	683
	Other	4,828
640	Rents	-
650	Transportation Expense	918
655	Insurance Expense	-
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	1,499
	Total Water Operation And Maintenance Expense	$ 13,987 *
	* This amount should tie to Sheet F-3.	

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	Number of Active Customers End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
5/8"	D	1.0	66	70	70
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
		Total	66	70	70

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Par Utilities, Inc.

SYSTEM NAME: Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		147			147
February		176			176
March		134			134
April		231			231
May		203			203
June		174			174
July		157			157
August		179			179
September		155			155
October		156			156
November		171			171
December		138			138
Total for Year		2,021			2,021

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

_____

_____

_____

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	2"	1,900+-			1,900+-

UTILITY NAME: Par Utilities, Inc.

SYSTEM NAME: Springside Water

YEAR OF REPORT
DECEMBER 31, 2004

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		166			166
February		157			157
March		190			190
April		275			275
May		301			301
June		226			226
July		109			109
August		100			100
September		85			85
October		111			111
November		108			108
December		131			131
Total for Year		1,959			1,959

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

_____

_____

_____

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	800			800
PVC	2"	4,000			4,000

UTILITY NAME: Par Utilities, Inc.

SYSTEM NAME: Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1974	1974		
Types of Well Construction and Casing	Steel	Steel		
Depth of Wells	100'	110'		
Diameters of Wells	4"	4"		
Pump - GPM	40	40		
Motor - HP	2.5	2.5		
Motor Type *	ELECTRIC	ELECTRIC		
Yields of Wells in GPD	57,600	57,600		
Auxiliary Power	NO	NO		
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	STEEL			
Capacity of Tank	3,000			
Ground or Elevated	Ground			

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer				
Type				
Rated Horsepower				
Pumps				
Manufacturer		N/A		
Type				
Capacity in GPM				
Average Number of Hours Operated Per Day				
Auxiliary Power				

UTILITY NAME: Par Utilities, Inc.

SYSTEM NAME: Springside Water

YEAR OF REPORT
DECEMBER 31, 2004

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1983	1983		
Types of Well Construction and Casing	STEEL	STEEL		
Depth of Wells	81"	97"		
Diameters of Wells	6"	6"		
Pump - GPM	120	120		
Motor - HP	5	5		
Motor Type *	SUB	SUB		
Yields of Wells in GPD	172,800	172,800		
Auxiliary Power	NO	NO		
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	STEEL			
Capacity of Tank	4,000			
Ground or Elevated	Ground			

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer				
Type				
Rated Horsepower				
Pumps				
Manufacturer		N/A		
Type				
Capacity in GPM				
Average Number of Hours Operated Per Day				
Auxiliary Power				

UTILITY NAME: Par Utilities, Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day	108000		
Type of Source	Ground wells		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type			
Make			
Permitted Capacity (GPD)			
High service pumping			
Gallons per minute			
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator	Liquid injection		
Ozone			
Other			
Auxiliary Power			

UTILITY NAME: Par Utilities, Springside Water

YEAR OF REPORT
DECEMBER 31, 2004

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day			
Type of Source	Wells		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type			
Make			
Permitted Capacity (GPD)			
High service pumping			
Gallons per minute			
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator	LIQUID INJECTION		
Ozone			
Other			
Auxiliary Power	NO		

UTILITY NAME: Par Utilities, Inc.

SYSTEM NAME: Inglewood

YEAR OF REPORT
DECEMBER 31, 2004

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 62
2. Maximum number of ERCs * which can be served. 62
3. Present system connection capacity (in ERCs *) using existing lines. 62
4. Future connection capacity (in ERCs *) upon service area buildout. 62
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
   If so, how much capacity is required? NA
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

   NA
9. When did the company last file a capacity analysis report with the DEP? unknown
10. If the present system does not meet the requirements of DEP rules, submit the following:
    a. Attach a description of the plant upgrade necessary to meet the DEP rules.
    b. Have these plans been approved by DEP? NA
    c. When will construction begin? NA
    d. Attach plans for funding the required upgrading.
    e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 6382108
12. Water Management District Consumptive Use Permit # unknown
    a. Is the system in compliance with the requirements of the CUP? unknown
    b. If not, what are the utility's plans to gain compliance? unknown

* An ERC is determined based on one of the following methods:
(a) If actual flow data are available from the proceding 12 months:
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

UTILITY NAME: Par Utilities, Inc.

SYSTEM NAME: Springside Water

YEAR OF REPORT
DECEMBER 31, 2004

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 250
2. Maximum number of ERCs * which can be served. 250
3. Present system connection capacity (in ERCs *) using existing lines. 104
4. Future connection capacity (in ERCs *) upon service area buildout. 104
5. Estimated annual increase in ERCs *. 3
6. Is the utility required to have fire flow capacity? NO
   If so, how much capacity is required? NA
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
   NONE
9. When did the company last file a capacity analysis report with the DEP? UNKNOWN
10. If the present system does not meet the requirements of DEP rules, submit the following:
    a. Attach a description of the plant upgrade necessary to meet the DEP rules.
    b. Have these plans been approved by DEP? NA
    c. When will construction begin? NA
    d. Attach plans for funding the required upgrading.
    e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 2381409
12. Water Management District Consumptive Use Permit # UNKNOWN
    a. Is the system in compliance with the requirements of the CUP? UNKNOWN
    b. If not, what are the utility's plans to gain compliance? NA

* An ERC is determined based on one of the following methods:
(a) If actual flow data are available from the proceding 12 months:
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

WASTEWATER

OPERATING

SECTION

UTILITY NAME: Par Utilities Springside Sewer

YEAR OF REPORT
DECEMBER 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

D#030407-WS

Acct. No. (a)	Account Name (b)	Previous Year (c)	PSC ADJ'S ~~Additions~~ (d)	Retirements (e)	Current Year (f)
351	Organization	$	$	$	$
352	Franchises				
353	Land and Land Rights	12,000	(6,578)		5,422
354	Structures and Improvements	65,870	(63,063)		2,807
355	Power Generation Equipment				
360	Collection Sewers - Force	0	4,775		4,775
361	Collection Sewers - Gravity	123,948	(8,525)		115,423
362	Special Collecting Structures				
363	Services to Customers	0	5,375		5,375
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment	2,828	(2,828)		-0-
380	Treatment and Disposal Equipment	39	67,442		67,481
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment	0	256		256
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	197	(197)		0
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	$ 204,882	$ (3,343)	$ -0-	$ 196,117 *

* This amount should tie to sheet F-5. (1) ERROR correction

UTILITY NAME: Par Utilities, Inc. Springside Sewer

YEAR OF REPORT
DECEMBER 31, 2004

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

D#030407-WS

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year DR (f) (CR)	ADJUSTMENTS ONLY ~~Debits~~ (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements		%	3.13 %	$ (39,042)	$ 38,732	$ 88	$ (398)
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	3.33 %		(3,326)	159	(3,485)
361	Collection Sewers - Gravity		%	2.22 %	(66,261)	5,311	2,562	(63,512)
362	Special Collecting Structures		%	%				
363	Services to Customers		%	2.86 %		(2,835)	154	(2,989)
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%	5,488	(5,488)		
380	Treatment and Disposal Equipment		%	5.56 %	101	(65,047)	3,752	(68,698)
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	5.56 %		(14)	14	(28)
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%	523	(523)		0
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				$ 99,191	$	$ 6,729	$ 139,110 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Par Utilities - Springside Sewer

YEAR OF REPORT
DECEMBER 31, 2004

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	2,400
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	2,169
711	Sludge Removal Expense (From Misc)	752
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	63
720	Materials and Supplies	252
730	Contractual Services:	
	Billing	2,145
	Professional	396
	Testing	1,122
	Other	5,174
740	Rents	
750	Transportation Expense	270
755	Insurance Expense	—
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	—
770	Bad Debt Expense	—
775	Miscellaneous Expenses	1,149
	Total Wastewater Operation And Maintenance Expense	$ 15,892 *
	* This amount should tie to Sheet F-3.	

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	Number of Active Customers End of Year (e)	Number of Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	66	70	70
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
		Total	66	70	70

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Par Utilities, Inc. - Springside Sewer

YEAR OF REPORT
DECEMBER 31, 2004

PUMPING EQUIPMENT

Lift Station Number	1					
Make or Type and nameplate data on pump	SUB					
Year installed	2002					
Rated capacity	75					
Size	1					
Power:						
Electric	X					
Mechanical						
Nameplate data of motor						

SERVICE CONNECTIONS

Size (inches)	4"					
Type (PVC, VCP, etc.)	PVC					
Average length						
Number of active service connections						
Beginning of year	65					
Added during year	67					
Retired during year						
End of year						
Give full particulars concerning inactive connections						

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)		8"		6"				
Type of main		PVC		PVC				
Length of main (nearest foot)								
Begining of year		5900		800				
Added during year								
Retired during year								
End of year		5900		800				

MANHOLES

Size (inches)	36"			
Type of Manhole				
Number of Manholes:				
Beginning of year	17			
Added during year				
Retired during year				
End of Year	17			

UTILITY NAME: Par Utilities, Inc.

SYSTEM NAME: Springside Sewer

YEAR OF REPORT
DECEMBER 31, 2004

TREATMENT PLANT

Manufacturer	McNeil		
Type	Extended Air		
"Steel" or "Concrete"	Concrete		
Total Permitted Capacity	30,000		
Average Daily Flow	8,000		
Method of Effluent Disposal	perk ponds		
Permitted Capacity of Disposal	30,000		
Total Gallons of Wastewater treated	—		

MASTER LIFT STATION PUMPS

Manufacturer	Goulds					
Capacity (GPM's)	75					
Motor:						
Manufacturer	Goulds					
Horsepower	1HP					
Power (Electric or Mechanical)	Ele.					

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January	166		
February	157		
March	190		
April	275		
May	301		
June	226		
July	109		
August	100		
September	85		
October	111		
November	108		
December	132		
Total for year	1,959		

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Par Utilities, Inc.

SYSTEM NAME: Springside Sewer System

YEAR OF REPORT
DECEMBER 31, 2004

GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served. 68
2. Maximum number of ERCs* which can be served. 250
3. Present system connection capacity (in ERCs*) using existing lines. 104
4. Future connection capacity (in ERCs*) upon service area buildout. 104
5. Estimated annual increase in ERCs*. 3
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

   NONE

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known. NONE
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? NO

   If so, when? NA
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?

   NA
10. When did the company last file a capacity analysis report with the DEP? UNKNOWN
11. If the present system does not meet the requirements of DEP rules, submit the following:

    a. Attach a description of the plant upgrade necessary to meet the DEP rules.
    b. Have these plans been approved by DEP? NA
    c. When will construction begin? NA
    d. Attach plans for funding the required upgrading.
    e. Is this system under any Consent Order with DEP? NO
12. Department of Environmental Protection ID # 3138 P00411

* An ERC is determined based on one of the following methods:

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

(b) If no historical flow data are available use:
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: Par Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2004

CERTIFICATION OF ANNUAL REPORT

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

YES	NO		
X		1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
X		2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
	X	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
X		4.	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.	
X	X	X	X	Lonnie Parnell *

(signature of chief executive officer of the utility)

Date: 4-29-05

1.	2.	3.	4.	
				*

(signature of chief financial officer of the utility)

Date: _____

* 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.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations I N G
Class C

Company:

For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	**Gross Water Revenues Per Sch. F-3**	**Gross Water Revenues Per RAF Return**	**Difference (b) - (c)**
Gross Revenue:			
Residential	$ 16,447	$ 16,447	$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Water Operating Revenue	$	$	$
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	$ 16,447	$ 16,447	$ -0-

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Wastewater Operations

Class C SSW

Company:

For the Year Ended December 31, 2004

(a) Accounts	(b) Gross Wastewater Revenues Per Sch. F-3	(c) Gross Wastewater Revenues Per RAF Return	(d) Difference (b) - (c)
Gross Revenue:			
Residential	$ 10,820	$ 10,820	$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Wastewater Operating Revenue	$	$	$
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	$ 10,820	$ 10,820	$ -0-

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Water Operations SSS

Class C

Company:

For the Year Ended December 31, 2004

(a) Accounts	(b) Gross Water Revenues Per Sch. F-3	(c) Gross Water Revenues Per RAF Return	(d) Difference (b) - (c)
Gross Revenue:			
Residential	$ 20,440	$ 20,440	$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Water Operating Revenue	$	$	$
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	$ 20,440	$ 20,440	$ -0-

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).